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THE
BRITISH CUSTOMS:

CONTAINING

An Historical and Practical Account of each

Branch of that Revenue;

The RATES of MERCHANDIZE, as settled by the 12th of CAR. II. cap. 4. and 11 Geo. I. cap. 7, &c. with the NET DUTIES payable in all circumstances of GOODS IMPORTED, EXPORTED, or BROUGHT COASTWISE, and the NET DRAWBACKS to be repaid on DUE EXPORTATION:

AS ALSO,

The BOUNTIES payable out of CUSTOMS,

WITH AN

INDEX to the WHOLE;

In which all the Laws now in force relating to the Customs, to the 29th of GEO. II. inclusive, are abridged and digested under proper heads, alphabetically.

CONTINUED by APPENDIX to the end of the Session of the 30th of GEO. II.

By HENRY SAXBY,

Of the CUSTOMHOUSE, LONDON.

LONDON,

Printed by THOMAS BASKETT, his Majesty's printer, and by the assigns of ROBERT BASKETT; for J. NOURSE at the *Lamb* opposite *Katherine-Sreet* in the Strand. 1757.

BRITISH CUSTOMS

CONTAINING
An Illustration of the
Branch of that Revenue

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TO HIS GRACE

The Duke of Newcastle,

FIRST LORD COMMISSIONER

OF HIS

MAJESTY'S TREASURY, &c.

T H I S W O R K

Is most humbly dedicated by,

MY LORD,

Your GRACE's most obliged,

most faithful and dutiful Servant,

Customhouse, London,
July 19, 1757.

Henry Saxby.

TO HIS GRACE

The Duke of Newcastle

FIRST LORD COMMISSIONER

OF HIS

MAJESTY'S TREASURY &c

THIS WORK

is most humbly dedicated by

MY LORD

Your Grace's most obliged

most faithful and dutiful servant

Henry Fox

THE

INTRODUCTION.

IT seems altogether needless to enter into any disquisition concerning the antiquity or construction of the revenue of *Customs* in the times preceding the reign of king Charles the second (*a*), seeing that in the first year after the restauration of that prince, the parliament passed the act granting the subsidy of *Tonnage and Poundage payable on merchandize imported or exported*, as also the act for *encouragement and increase of shipping and navigation*; and two years after, in order to improve, and inforce the execution of, those laws, was passed the act for *preventing frauds, and regulating abuses in the Customs*: and these three acts established the foundation of the present system of the Customs, which has been regulated and extended by subsequent laws, as the prudence and necessity of the times required.

The subsidy granted by the first of these acts was, by the wisdom of our ancestors, contrived on very simple, though comprehensive principles, being payable by a determinate sum on every ton of wine imported, and every ton of beer exported, and therefore called a *TONNAGE*; and on other goods imported and exported, by a certain portion (generally one shilling) in the pound *sterling*, according to the respective valuations in a book of rates referred to, and authoris'd by the said act, and therefore called a *POUNDAGE*, together with a small duty on *WOOLLEN-CLOTHS* exported; so that all goods liable to custom,

(*a*) Of the customs payable before the restauration, there yet remains a duty on wine called *PRISAGE* or *BUTLERAGE*, which was anciently taken by the kings of England (see page 67): it is now private property by grant from the crown,

except wine imported, beer and woollen-cloths exported, were comprehended under this simple regulation of poundage; and this subsidy, so far as it relates to merchandize imported, is known by the name of CUSTOMS or OLD CUSTOMS.

But this simplicity of principles was not long adhered to with that care and attention it deserved, for by the 15th and 22d of Car. II. the subsidy on *corn* imported was altered from a poundage duty on the rates or valuations, to certain sums payable by the quarter, according to the several species, and the various circumstances of importation; and by the 25th of Car. II. *whale-fins* and *whale-oil* underwent the like alterations (b).

In the short reign of king James the second two new duties were granted (branches 7 and 8 in the following work) *Impost on wine*, and *Impost on tobacco*; that on wine was strictly on the principles of tonnage, but that on tobacco being by a certain sum payable on each pound weight, no regard was had, so as to regulate it by a poundage on the valuation thereof in the book of rates (c).

The necessities of the state, in order to support a war against France in the reigns of king William and queen Anne, made it necessary to lay on many additional duties of customs, the two first of which were (branches 9 and 10) *Impositions* 1690 and 1692 on merchandize imported, &c. Though in drawing the acts for these duties, due regard was not had to the principle of poundage, yet it was not altogether unattended to, there being many species of goods in both these duties which are regulated by a poundage on their respective valuations in the book of

(b) See page 7 and 8.

(c) Note, There were other duties laid on, but having been temporary, and not continued, are not here mentioned; such as,

22 Car. II. Impost on wine and vinegar for eight years.

1 Jac. II. Impost on sugar for eight years.

1 Jac. II. Impost on French and East-India linen, and manufactures of India, wrought silks, &c. for five years.

&c.

&c.

&c.

rates.

rates. The branches 12, 13 and 14, are strictly according to the principle of poundage; and the branches 2, 3 and 4, being on the plan of the old customs, are perfectly according to the original principles of tonnage and poundage; the branches 16 and 34 are exactly a tonnage, but in all the other branches (to number of twenty or more) laid on during the reigns of king William, queen Anne, king George the first, and king George the second, these principles have been either not understood, or altogether neglected, except in the *Subsidy of 1747* (branch 5), which being designed as a poundage duty only, and therefore formed on that species of the principles of the old customs, was constructed with great judgment and simplicity; and the more so, as it is not incumbered or obscured by discounts.

While the customs continued in the simplicity of form, in which they were established at the restoration of king Charles the second, the computation of the duties, and all other parts of management, were so plain and obvious, that the officers wanted no other instruction than what was to be found in the book of rates of 1660; which book was no more than an alphabetical catalogue of goods then usually imported and exported, with their respective valuations, together with 27 rules, which were understood to be sufficient for the officers to govern themselves by in all circumstances of collecting the duties; but as the number of laws increased, so also increased the difficulty of executing the business arising on them, and this gave birth to books on a much more enlarged plan, still keeping in part the office and title of books of rates: the first of these was published by Mr. RICHARD SCORE in the year 1689, with an auxiliary supplement afterwards added, by the title of *A Guide to the Customers and Collectors Clerks, &c.* and in the year 1702, Mr. CARKESS published his first book of rates (*d*). In 1714 was published the *Vestigalium Systema*, invented by Mr. EDGAR; on the plan of which Mr. CROUCH compiled his book published in 1724, by the title of *A Complete View, &c.* but the act of 11 Geo. I. having (by an additional book of rates) rated many goods and merchandize which were omitted in that of 1660, and also repeal-

(*d*) In the year 1726 Mr. CARKESS republished this work, much enlarged and improved.

ing the duty of 20 per cent. on drugs laid on by the 10th of queen Anne, Mr. CROUCH found it necessary to publish a new edition thereof in the year 1731, which, besides the addition of those new rates, was greatly enlarged and improved from the former; and this book had deservedly so great merit and authority, that two very correct editions of it, improved to their respective times, have been published since his death.

That which first gave birth to the present work, was a zeal to vindicate the authority and character of Mr. CROUCH from the wrong done him by a book under the title of the fifth edition of his *Complete View, &c.* published by a bookseller, which was so negligently as well as ignorantly executed, that it was no sooner seen, than it was by the common voice condemned. There is one remarkable piece of crooked wisdom in the title page, which deserves particular notice, it being therein affirmed to contain the laws of one year more than it actually does; for it says, “continued to the end of the session of parliament “*anno vicesimo octavo Georgii secundi*”—whereas it was published while the parliament of that year was sitting, and no one law of that year is to be found in it: but this cannot be charged to the account of the negligence or ignorance of the operator.—Of this enough; but from hence arose a necessity for some persons, skilled as well in the practice as in the laws of the customs, to endeavour to restore the authority of Mr. CROUCH, by publishing a correct edition of his book; but after much time spent therein, it was found a disagreeable, and in part a fruitless undertaking, Mr. CROUCH himself deserving severe reprehension for having so implicitly trusted to, and followed his two predecessors, Mr. CARKESS and Mr. EDGAR: and this first determined, how useful and necessary a work it might be to begin again from the first elements of Tonnage and Poundage, and the other acts of 1660.

The form and plan of this work is the same as was taken by Mr. CROUCH, for the invention of which we are indebted to the ingenuity of Mr. EDGAR, inspector of the customs in Scotland; for he, observing the great difficulty which occurred in endeavouring to acquire any tolerable notion of the system of the customs, while the branches (which in his time were to the

number of 26) were no where to be met with, but as they were dispersed in the statute books, first arranged them (in his *Vesti-galium Systema*) and under their respective heads has given a short description of the particular construction of each branch, with the regulations respecting its management; and the relation between these branches and the various species of goods and merchandize in the book of rates, is conducted by a short table of references, the usefulness and elegance of which cannot be enough valued and admired.

Although it is a disagreeable employment to animadvert on the errors of others, yet a just regard to improve and instruct necessarily requires that some few instances, wherein these gentlemen have been in their several works mistaken, should be pointed out; a remarkable error, and that a pro-creative one, is the changing duties into rates, thereby corrupting the first elements from whence the poundage duties arise. This hath been done in many articles, viz. all the species of Corn, when imported under the regulations of the Tillage act, Rape of Grapes, Syder, Vinegar, Train-oil, and Whale-fins, &c: but as it may appear difficult to be understood, how this could be done, but by those well skilled in the computation of duties, it will be necessary to give, in this place, a particular explanation of the method by which it has been contrived: for instance; oats, by the book of rates of 1660, are rated at four shillings the quarter, the old subsidy of poundage on which is £ 0 0 2 $\frac{8}{16}$, but by the act of tillage (22 Car. II. cap. 13) this subsidy of poundage on the rate is altered to a certain sum of £ 0 5 4 per quarter, when oats do not exceed the price of sixteen shillings per quarter: now for oats imported under these circumstances, Mr. CROUCH has printed £ 5 6 8 per quarter for the rate, that is, has expunged the true rate of four shillings per quarter, and instead thereof, has transformed this duty of £ 0 5 4 per quarter into a rate of £ 5 6 8, because one shilling in the pound on £ 5 6 8 will produce £ 0 5 4; and this has created so great confusion and obscurity, that by the rates of corn as they now stand in CROUCH, it is not possible to compute the duties: and as to the rates on drugs (except those for dying), they are in CARKESS, and all since his time, printed at three times as much as they were first established in the book of rates of 1660; and this, because the poundage of the old customs

a

thereon

thereon was so raised by the acts of the 8th and 9th of William the third.

This unwarrantable liberty was first taken by Mr. CARKESS in his book of 1702 ; for he, aiming chiefly at instruction, has, in that he calls the rates inwards, printed (agreeable to the manner of computation used in London) four columns for the capital duties then payable, supposing that the first column thereof (though he had made so many alterations to form it into a duty) might also stand for the rates of 1660, and thereby intending to exhibit in one column both rates and duties ; but attempting both, he hath done neither, it being impossible to be executed in that manner. Mr. EDGAR thinking himself justified in following so great authority as Mr. CARKESS, then secretary of the customs, and not being well versed in the practice of computation, fell into this error accidentally, and in his book has altered the true rates of 1660 on all the species of Corn, Whale-fins, and Train-oil, to those arbitrary sums obtruded by Mr. CARKESS. Mr. CROUCH has followed the example of Mr. EDGAR ; but that could not happen by accident for Mr. CROUCH, by his long practice in computation of duties, could not be ignorant of any of the principles ; but it seems reasonable to suppose that he pursued this method, in order to preserve throughout an imaginary analogy in the method of computation, and not enough attending to what might happen in future, if any new duty of poundage should be granted ; for in such case, these arbitrary sums might be mistaken for rates ; and this did actually so happen, for many of the officers were thereby misled in regard to the computation of the subsidy of poundage of 1747.

Another method, whereby the rates have been much adulterated, is that of inventing new terms and characters for goods, and adding them to the old names in the rates ; this hath been done in articles too many to be specified in this place, but the manner thereof I will explain in the following instance of goats hair.

Mr.

Mr. CARKESS has it thus :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Goats hair, vocat. <i>Ordinary</i> goats hair, the pound ———	0	1	2
Goats hair, vocat. <i>Carmenia wool</i> , the pound ———	0	1	2

Mr. EDGAR and Mr. CROUCH have it thus :

Goats hair, vocat.	<i>Carmenia wool</i> , the pound ———	0	1	2
	<i>Ordinary</i> goats hair, the pound —	0	1	2

In which it is plain that Mr. EDGAR and Mr. CROUCH have followed Mr. CARKESS, only varying the form of printing.

Now in the original rates of 1660, there are no such words as *Carmenia wool* or *Ordinary*, the rate being simply,

Goats hair, the pound ————— 0 1 2

But these gentlemen were led to make this interpolation thus : by the 4th and 5th of William and Mary was laid on an additional impost of fourpence on every pound of goats hair, therein called *Carmenia wool*, and twopence for every pound of goats hair *of any other sort* : they have therefore endeavoured to warp these names of the impost into the rate, for no other reason but that it would better serve their manner of expressing the total duties ; besides, the term *ordinary* is of their own invention, instead of *any other sorts*, those being the words of the act.

By way of specimen of the improvement in the present work, see the manner in which this is restored, pag. 170.

Mr. CROUCH, in his second edition published in 1731, has omitted the rates or valuations of all such goods and merchandize as may, under the regulations of any law subsequent to the act of Tonnage of 1660, be exported duty free, in which he is quite inexcusable ; for he has thereby implicitly (if not positively) established a doctrine, that no duties can be due thereon in any circumstance of exportation ; whereas,

all the goods exempted from duty on exportation by the 8th of Geo. I. are no more than conditionally so (*e*), on conforming to certain rules and directions therein prescribed, otherwise to be subject to duty as before; but such duties cannot be ascertained by his book, seeing that he has omitted the rates from whence they are to be computed.

I have dwelt the longer on this subject, in order to shew the various and perplexed errors which these gentlemen have established and propagated, by their inconsiderate alterations; and from a due consideration of the ill consequences which have thence arisen, a strict attention has been had in this work, as well to restore as to preserve the original rates pure and uncorrupt, the true text of the rates of both 12 Car. II. and 11 Geo. I. being preserved in roman letter, and every alteration (together with their respective authorities quoted) printed in italics.

The branches of the customs having many of them gone through various alterations of appropriation since their first establishment, the detail of such alterations is herein purposely omitted, and no more is inserted than their present situation, that being sufficient for the use and instruction of the officers.

As to certain species of goods (in the rates) which being enumerated by 12 Car. II. cap. 18. § 9. are subject to the payment of aliens duties, if imported in foreign ships, I have chosen not to repeat the rate and computation for that circumstance of importation, but have supplied it with an explanatory note after each species, thereby avoiding to encumber and disfigure the rates; and not being perfectly satisfied, that the method which Mr. CROUCH has made use of is quite justifiable.

In the definitions of the various sorts of wood imported, great care has been taken that they may comprehend all the distinctions and differences which can possibly arise in the duties by im-

(*e*) See page 278.

portation thereof from any parts of Europe, Asia, Africa, or America; whereas, in those of Mr. CROUCH, the duties payable on rated wood of France, and on rated and unrated wood of the French or any other foreign colonies in America, were intirely omitted.

There are many species of goods in the rates inwards, such as *Bandstrings, Girdles, Woollen caps, &c.* which are prohibited to be imported, some of them absolutely, others, if imported by aliens, or to be uttered or sold in this kingdom; Mr. CROUCH has put one common note to them all, viz. *prohibited to be imported, as per Index*; thereby so far misleading the preventive officers, as that they imagine all such goods to be prohibited absolutely; to avoid this for the future, there is a proper note added to every such article, so as to distinguish those circumstantially prohibited from those absolutely so.

In this work three new branches are introduced, over and above those which have arisen by duties granted since the publication of the last edition of CROUCH in the year 1745, viz. *Subsidies on spirits* (N^o 6), *Coinage on spirits* (N^o 17), and *Coals and Culm for churches* (N^o 24). The two first of these have arisen practically from the alterations made in the appropriation of the duties on spirits by 9 Geo. II. cap. 23; that of coals for churches, &c. was always a distinct branch, but (for what reason I know not) Mr. CROUCH never gave it a place among the branches; and it is no where to be found in his book, but obscurely in his table of net duties payable on goods brought coastwise.

The duties on bound books and pictures having been altered and regulated in such manner, as that the several branches thereof are computed by feigned or imaginary rates contrived for the various circumstances of importation: that this anomalous manner of computation might not disturb the form and order of the rates, the net duties payable are only inserted there, and the feigned rates, together with examples for the computation of the duties, are collected into a short system, from page 327 to 331.

The computation of the duties on unrated goods from East-India merited some particular attention, having been heretofore the subject of much dispute and intricacy: Mr. CROUCH has given twelve examples for making the proper deductions from the prices at the sale, so as to find the net or reduced values on which the respective duties are immediately to be computed: in the construction of them he has literally followed Mr. EDGAR, whereby, though the reduced values are brought out right, yet the method has an appearance of obscurity; and in his demonstration of the canon of proportion which he has raised for the use of the examples, as well as in the examples themselves, his reasoning is not sufficiently intelligible; I have therefore endeavoured at a further improvement and illustration of this branch of computation, by inserting a proportion as well to find the reduced value as the net duties, which reciprocally prove the truth of each other; and have so ranged these proportions against the operations, that the truth of each step, as well as of the whole process, may appear more immediately striking; and to each example is added the characteristic letter of reference, denoting the branches to which the goods are respectively liable, by means of the Table, &c. p. 74, 75, 76.

The allowances, bounties, and drawbacks payable on British goods exported, and premiums on other goods imported, &c. being a part of business not so immediately obvious to the officers of the customs (some of them being within the province of the excise and salt duties) have not been heretofore so well collected and digested as they might have been; for though part of them have been extremely well done, others have been but slightly touched, and some quite omitted: but as they are now become very numerous, and in regard to bounties and premiums a very extensive and formidable branch of business of the customs, it became necessary that the merchants, as well as officers, should be well instructed therein; therefore great care and diligence have been used to construct them in such manner, as that every regulation for the obtaining the several bounties and premiums is properly inserted under the respective heads, and in regard to the payment of all other allowances, &c. the instructions for the performance of the respective regulations required by law are so particularly and extensively described,

ed, that the officers will scarcely be at a loss in any circumstance.

Some of the most obvious improvements of this work are here pointed out, but more will continually occur to the skilful officer in the progress of his duty; and though there might have been an opportunity to carry them farther, that has been laid aside for the present, lest the officers might be laid under the difficulty of learning too much of a new lesson; and notwithstanding the multiplicity and variety of the laws now in force relating to the customs, and the difficulty arising from thence, as well of reconciling as of applying them, yet I doubt not, but that this work will be found so far well executed, as that it may be profitably studied by the officers of this revenue; and seeing that the ability and skill of every person, in regard to the management of the customs, is in proportion to his knowledge of the laws herein collected and digested, such study will not be in vain; but this is not said, that I would be understood to arrogate to myself the whole merit of the performance, for I have had great assistance herein from Mr. TYTON of the solicitor's office, Mr. PARSONS and Mr. BISSET, chief clerks to the comptroller-general.

It must not be omitted, that a distant prospect and hope, that the legislature might some time undertake to reform and reduce the rates, branches, &c. of this revenue, strongly pointed out the necessity of restoring and preserving the true text of the rates, as it would be in vain to attempt any regulations of that kind, till this were well executed; and this naturally leads on to further speculations on the same subject, for the book of rates now in use of 1660 bear the marks of great antiquity, many of the terms therein being so obsolete as not now to be found elsewhere in the English language, and by comparing it with that of 1642, it is apparent to be no other than an old book of rates of former times, revised and corrected, so as to suit the circumstances of import and export at that period; and when one considers the great alterations and improvements which have been made in every branch of trade and manufactures throughout the world during the last age, it may be easily conceived that the names and value of such species of goods as
were

were made and consumed an hundred years ago, will in many respects but ill fit those of the present times; but this is a large field to range in; I shall therefore for the present forbear to explain myself further on this subject, and shall only take the liberty to recommend to the present age an aphorism of a great man in the last, *as time changes things for the worse, so should prudence alter them for the better.*

✍ *This work was designed to have been published about Christmas last, but could not be got ready till some months after, on account of the difficulty in printing it, it has therefore been thought right to add the acts of 30 Geo. II. by Appendix.*





The several Branches of CUSTOMS, SUBSIDIES, IMPOSITIONS, and DUTIES payable on Goods and Merchandizes imported into, brought coastwise, or exported out of, Great-Britain.

—



CUSTOMS.

This Branch comprehends the following Duties,
viz.

Subsidy inwards, or Old Subsidy,
Petty Customs,
Additional Duty,
One per Cent. inwards,
Composition on Petty Seizures.

And by 12 Car. II. cap. 4. § 3. 7.

WAS granted (except the One per Cent. and Composition on Petty Seizures) from 24 June 1660 — } during the King's life.

1 Jam. II. ——— 1. ——— 4.	From 6 February 1684 — during the King's life.
1 W. and M. — 14. ——— 2.	From 5 Novemb. 1688 — to 25 Decemb. 1689.
Seff. 2. ——— 3. ——— 2.	Continued ——— to ditto ——— 1690.
2 W. and M. — 4 ——— 2.	Granted for four years — to ditto ——— 1694.
6 W. and M. — 1. ——— 2.	ditto 5 years, to commence on 26 Decemb. 1694.
8 and 9 W. III. — 20. ——— 1.	Continued ——— to 1 August ——— 1706.
1 Annæ ——— 13. ——— 1.	ditto ——— to ditto ——— 1710.
5 ——— 27. ——— 1.	ditto ——— to ditto ——— 1712.
6 ——— 11. ——— 1.	} one moiety { for 96 years — to ditto ——— 1808.
1 Geo. I. ——— 12. ——— 2.	
6 Annæ ——— 19. ——— 1.	} the other { ditto ——— to 1 Aug. ——— 1714.
7 ——— 7. ——— 28.	
	} moiety. { ditto for ever.

The money arising by this branch, which comes into the hands of the receiver-general of the customs, is (after deducting the drawbacks thereof on exportation, and also the over-entries, damages, and discounts on tobacco-bonds paid off; and after payment of the bounties on corn, spirits, silk manufactures, sugar refined, gunpowder, sail-cloth exported, bounties on indico, Greenland and white-herring fisheries; together with allowances for damaged tobacco cut off, and unmerchantable wines, portage bills, &c. and all charges of management, except otherwise particularly directed) paid into the Exchequer in moieties, for the purposes hereafter mentioned.

By 6 Annæ, cap. 11. § 6. one moiety of the customs is appropriated for the payment of annuities for 99 years, which annuities commenced from 24 June 1708.

By 1 Geo. I. cap. 12. § 1. 2. 15. the other moiety, as also the surplus of the first moiety, after payment of the annuities thereon charged, and the whole thereof after the last day of June 1808, together with these branches following, viz.

- Nº 4. The Two-thirds Subsidy,
- Nº 12. Fifteen per Cent. on Muslin,
- Nº 13. Duty on Spice, &c.
- Nº 14. Additional Duty on Spice, &c.
- Nº 15. Second 25 per Cent. on French goods,
- Nº 25. Duty on Hops,

are made part of the AGGREGATE FUND by that Act established.

But note, that by 9 Geo. II. cap. 23. § 17. the WHOLE of this branch arising on Brandy and Spirits imported, after 29 September 1736, is applied to the Aggregate Fund. See Branch Nº 6.

Nº I. Subsidy inwards, or Old Subsidy.

THIS duty is composed of a TONNAGE and a POUNDAGE, which names arise from the different regulations, whereby it is imposed and levied.

By the Act of 12 Car. II. cap. 4. it is called a TONNAGE duty on wines imported, being thereon regulated by a sum certain on every ton; and it is called a POUNDAGE duty on other goods and merchandize imported, being thereon regulated by a certain portion of a pound (or twenty shillings) of a rate or valuation.

TONNAGE therefore is payable (in ready money (*a*) before landing) on all wines imported (*b*) except prisage wines; and by the 13th and 14th of Car. II. cap. 11. vinegar, perry, rape of grapes, fyder and fyder-eager, which by 12 Car. II. cap. 4. were under the common regulations of poundage, are made subject to tonnage for this subsidy; on all which it is to be respectively levied and collected according to the several regulations following,

(*a*) 12 Car. II. cap. 4. § 1. 4.

| (*b*) 12 Car. II. cap. 4. § 16.

Viz.

Gross subsidy
per ton.

RHENISH or (c) HUNGARY WINES imported into any port —	{	By British —————	6	0	0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	7	10	0

LEVANT WINES imported into	{	London, Bristol, or Southampton —	{	By British —————	4	10	0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built		6	0	0	
	{	Other ports —	{	By British —————	3	0	0
				By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	4	10	0

All other WINES imported into	{	London —	{	By British —————	4	10	0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built		6	0	0	
	{	Other ports —	{	By British —————	3	0	0
				By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	4	10	0

PERRY, RAPE of Grapes, SYDER, SYDER-EAGER, and VINEGAR imported into any port (d) —	{	By British —	4	10	0
		By Strangers —	6	0	0

Out of the above duties on wine, perry, &c. the *merchant* is to be allowed (e) 12 per cent. for leakage.

But if he thinks that this allowance is less than the actual leakage, he may (by practice) refuse it, and pay duty for no more wine than is found by gauging to be contained in the casks on their landing.

It was anciently the method to ascertain the quantity of wine in such cases by filling up the casks out of each other, and hence the terms of wine (imported in casks) entered UNFILLED or FILLED.

By the 6th of Geo. I. cap. 12. the following allowances are also to be made out of the several gross duties on wines imported in casks; being in lieu of former abatements (by virtue of the 10th rule of the Book of rates) at the discretion of the officers of the customs for damage on corrupt and unmerchantable wines.

On {	Rhenish wines, or wines of the growth of Germany, or which pay duty as such —————	{	2 per cent.
	French wines, or wines of the growth of any of the French king's dominions —————		6 per cent.
	Spanish, Portugal, and all other wines —————		10 per cent.

So that according to the particular circumstances of entry, the net subsidy to be paid, will be found to be as follows, viz.

(c) 1 Ann. cap. 12. § 112.

(d) 13 and 14 Car. II. cap. 11. § 25.

(e) 8th rule of Book of rates.

Wine

(f) Wine may not be brought from any out-port or other place into London, or within twenty miles of the Royal Exchange, before the out-port duties, and also the difference between the out-port and London duties, are paid to the collector of the customs nearest to the place from whence the wine is to be removed.—*This difference is what hath been usually called THE LONDON DUTY. For particular regulations, see Wine in the Index.*

But note, that wines so removed in bottles or casks are supposed full or filled up, therefore it is the practice, in the first case, to allow no discount, and, in the last, all but the 12 per cent. for leakage.

The difference to be paid on this branch, for wine so to be removed from any out-port to London, is as follows.

		Net subsidy.	
		The ton.	The gal.
Rhenish wine	_____	no difference.	
Levant wine imported into Bristol	_____		
and Southampton	_____		
French wine in casks	_____	l. s. d.	
Spanish, Portugal, Levant, and all	_____	1 8 2 ⁸ / ₂₀	,005595
other wines	_____	1 7 0	,005357
	_____	1 10 0	,005952

The method of computing the aforesaid net subsidy of tonnage on wines, &c. is illustrated in the following example, viz.

Two casks, containing one ton of Spanish wine unfilled, imported into the port of London, by British, and in a British ship.

The gross duty per ton, as before	_____	4	10	0
12 per cent. for leakage	_____	0	10	9 ¹² / ₂₀
		3	19	2 ⁸ / ₂₀
10 per cent. of the gross duty	_____	0	9	0
The net subsidy	_____	3	10	2 ⁸ / ₂₀

And so for all the other various cases of entry.

By several Acts subsequent to those of the 12th of Car. II. cap. 4. and 13 and 14 Car. II. cap. 11. the subsidy of poundage on a valuation or rate having been taken off from diverse sorts of goods and merchandize under certain circumstances of entry or importation, and in lieu thereof this duty having been respectively ascertained thereon by fixed and absolute sums; such goods are thereby become under the like regulation as tonnage, and are therefore most properly ranged under the same head, and are as follow.

		Old subsidy.
(g) CORN.	WHEAT imported, not exceeding 2l. 13s. 4d. per quarter at the place of importation, the quarter	0 16 0
	— exceeding 2l. 13s. 4d. per quarter, and not exceeding 4l. the quarter	0 8 0
	RYE, not exceeding 40s. per quarter, the quarter	0 16 0
	BARLEY and MALT } not exceeding 32 s. per quarter, the quarter	0 16 0
	BUCK-WHEAT, not exceeding 32 s. per quarter, the quarter	0 16 0
	OATS, not exceeding 16 s. per quarter, the quarter	0 5 4
	PEASE and BEANS, not exceeding 40s. per quarter, the quarter	0 16 0

(f) 26 Geo. II. cap. 12. § 1. And see Subsidy of tonnage on wine following the Rates inwards.

(g) 22 Car. II. cap. 13. § 1.

	Old subsidy.
(g) FRENCH or PEARL-BARLEY, the hundred weight —————	0 5 0
(b) TRAIN-OIL, taken by shipping belonging to any of his majesty's colonies or plantations and imported in such shipping, the ton } ————	0 6 0
(b) WHALE-FINS, taken and imported in such shipping, the ton ————	2 10 0
(b) TRAIN-OIL, taken by such shipping, and imported in ships belonging to Great-Britain, the ton } ————	0 3 0
(b) WHALE-FINS so taken and so imported, the ton ————	1 5 0
(b) TRAIN-OIL of foreign fishing, the ton ————	9 0 0
(b) WHALE-FINS of foreign fishing, the ton ————	18 0 0

POUNDAGE (i) is payable in * ready money upon all goods and merchandize imported, except these following.

WINES, &c. being liable to, or under the like regulations as, tonnage.

FISH, British taken and brought in British bottoms.

FRESH FISH.

BESTIAL.

RAW (k) LINEN-YARN of all sorts, and UNWROUGHT INCLE and SHORT SPINNEL. See Branch N^o 36.

BRANDY and other SPIRITS, being now accounted for in a separate branch †.

GUM SENEGA from any part of EUROPE. See Branch N^o 37.

ALL GOODS mentioned in the Book of rates to be CUSTOM-FREE.

It is to be levied and collected, according to the several rates or valuations affixed to the goods respectively in the 1st and 2d column of rates inwards in Chap. 2d; or if not (l) there rated, according to the real value or price of the goods, to be ascertained by the oath or affirmation of the importer (m), except goods of the growth, product, or manufacture of India or China, which are not particularly rated in the first column of the said rates; (n) the subsidy whereof is to be collected on the price (‡ reduced, except lacquered ware) at which they shall be fairly sold by auction or inch of candle.

On which rates, values, or prices, this subsidy of poundage is to be computed by the following rules.

	Gross duty.
EARTHEN-WARE not particularly rated in the first column of rates, viz. ————	China-ware — 7½ per cent. of the rate, or reduced value of the price at the candle; being for every 20 s. of such rate or value —
	All other sorts rated in the 2d col. of rates —
GLASS MANUFACTURES ————	Not any where particularly rated in the first col. of rates; Or, rated in the 2d col. of rates —
	7½ per cent. of their value upon oath, or of their rate in the second column of rates; being for every 20 s. of such value or rate —
	0 1 6

(g) 22 Car. II. cap. 13. § 3.

(b) 25 Car. II. cap. 7. § 1.

(i) { 12 Car. II. cap. 4. § 7.

{ 11 Geo. I. cap. 7. § 2.

(k) 24 Geo. II. cap. 46. § 1.

{ Rule at the end of Rates outwards.

(l) { 11 Geo. I. cap. 7. § 7.

{ 4th rule of Addit. Book of rates.

(m) 4th rule of Addit. Book of rates.

(n) { 1st rule of Addit. book of rates.

{ 2 and 3 Ann. cap. 9. § 6. 7.

* For the method of payment of this duty on East-Indian goods, see Chap. 3d.

† See Branch N^o 6.

‡ See Reduced price, Chap. 3.

		Gross duty.
(o) FISH dried or salted, and cod-fish or herrings (unless prohibited), not caught in British or Irish vessels, and cured by British or Irish	10 per cent. of the rate, or double subsidy; being for every 20 s. of such rate	0 2 0
TOYS FOR CHILDREN not any where particularly rated in the first column of rates; or rated in the second column of rates	$6\frac{2}{3}$ per cent. of their val. upon oath, or of their rates in the 2d col. of rates; being for every 20s. of such val. or rate	0 1 4
(p) DRUGS rated in the first column of rates imported from places not of their growth, or in foreign built shipping, except dying drugs and pearl-barley	5 per cent. on treble the rate	being for every 20 s. thereof
ALL OTHER GOODS liable to the subsidy of poundage	5 per cent. on the respective rate, value or price	0 1 0

(q) And under this head is comprehended a duty by way of CUSTOM AND IMPOST, on the following sorts of salted or dried fish imported in vessels not British built, or not belonging to Great-Britain, and not having been caught in such vessels:

		Viz.	Net duty.
COD-FISH	The barrel	_____	0 5 0
	The last, containing 12 barrels	_____	3 0 0
	The hundred, containing 120	_____	0 10 0
COLEFISH, the hundred, containing 120		_____	0 5 0
LINGS, the hundred, containing 120		_____	1 0 0
WHITE-HERRINGS, the last, containing 12 barrels		_____	1 16 0
HADDOCK, the barrel		_____	0 2 0
GULLFISH, the barrel		_____	0 2 0

But they are now prohibited to be imported, as per Index.

But out of the aforefaid gross subsidy there is to be allowed DISCOUNT in the following manner.

CORN and BARLEY hulled, or pearl-barley, when this duty is taken under the regulations of 22 Car. II. cap. 13. — } no discount.
The aforementioned duty by way of custom and impost on FISH SALTED and DRIED — }

(r) TOBACCO of the British plantations — 25 per cent.
(s) — not of the British plantations — 5 and 8 per cent.

Which allowance of 8 per cent. is not to be deducted on exportation.

(t) ALL OTHER GOODS — 5 per cent.

The method of computing the aforefaid subsidy of poundage, is illustrated in the following examples, viz.

- (o) 12 Car. II. cap. 18. § 5.
(p) 8 and 9 Will. cap. 34. § 2. 3.
(q) 15 Car. II. cap. 7. § 17.
(r) 9 Geo. I. cap. 21. § 3.

- (s) { 17th rule of Book of rates.
12 Ann. sess. 2. cap. 8. § 1.
5 Geo. I. cap. 7. § 1.
(t) 17th rule of the Book of rates.

Example

Example the first.

1200 £ of British plantation tobacco.

Upon recourse to the head of tobacco in the letter T in Chap. the second, this sort will be found to be rated at 1 s. 8 d. per pound ; at which rate the quantity proposed amounts to —	100	0	0
The gross subsidy being five per cent. of the rate, amounts to —	5	0	0
The discount at twenty-five per cent. to be deducted, amounts to —	1	5	0
The remainder, being the net subsidy, to be paid, amounts to —	3	15	0

Example the second.

1500 £ of Spanish tobacco.

The amount of the rate, which, as before directed, will be found to be ten shillings per pound —	750	0	0
The gross subsidy at five per cent. —	37	10	0
The first discount at five per cent. —	1	17	6
	35	12	6
The second discount at eight per cent. —	2	17	0
The net subsidy to be paid —	32	15	6

Example the third.

100 £ of Italian wrought silk, imported from Italy, in a British ship.

The amount of the rate, being 1 l. 13 s. 4 d. per pound —	166	13	4
The gross subsidy at five per cent. —	8	6	8
The discount at five per cent. —	0	8	4
The net subsidy to be paid —	7	18	4

Or this duty may be wrought after the following manner, being the practice of the port of London.

Suppose the last example.

The amount of the rate, as before —	166	13	4
The discount at five per cent. —	8	6	8
	158	6	8
The net subsidy to be paid, at five per cent. —	7	18	4

And after the method of these examples, may the subsidy of poundage on all other species of goods be computed.

This duty of poundage is also payable (after the rate of five per cent. of the value upon oath) for *ships taken as prize*, and regularly condemned in the Court of Admiralty : but it is the practice not to charge them with any other duty whatsoever.

The aforesaid subsidy of tonnage and poundage having been duly paid at importation ; if the goods shall be afterwards * duly exported to foreign parts, within (t) *three years*, from the master's report of the ship, the exporter is intitled to the DRAWBACK or REPAYMENT, in the following manner.

The drawback.

(u) BOOKS BOUND —	nothing.
(v) BORAX refined in Great-Britain —	as unrefined.

* 2d rule of the Book of rates.

(t) 7 Geo. I. cap. 21. § 10.

(u) 9 Geo. I. cap. 19. § 6.

(v) 17 Geo. II. cap. 31. § 3.

The drawback.

(w) CABLE-YARN			
(x) CALLICOES of East-Inda, China, or Persia, printed, painted, stained, or dyed there			nothing.
(y) CAMPHIRE refined in Great-Britain			as unrefined.
(z) CANDLES			nothing.
(a) COPPER-BARS, not imported from East-India or Barbary, and not exported by British			nothing.
(b) CORDAGE			nothing.
(c) CURRANTS, the hundred weight		all but	£ 0 1 6
(d) HEMP unwrought, to the British dominions in America			nothing.
(e) HOPS foreign to Ireland			nothing.
(f) IRON and STEEL foreign	} to the British plantations in America		
(g) WARES foreign			
(h) MUM foreign			nothing.
(i) OISTERS French			
(k) PAPER foreign			
(l) PEPPER			
(m) PERRY, the ton	} By British	all but	£ 1 0 0
		By Strangers	all but 1 5 0
(n) PICTURES			nothing.
(o) RAPE OF GRAPES, the ton	} By British	all but	£ 1 0 0
		By Strangers	all but 1 5 0
(p) SAILS or SAILCLOTH foreign			nothing.
SILKS WROUGHT, viz.	(q) Alamodes and lustrings		
	(r) Bengals, and ituffs mixed with filks and herba, of the manufacture of East-Indies, China, or Persia		nothing.
	(s) Of all other places		two thirds.
(t) SNUFF			nothing.
(u) SOPE			
(v) STARCH			
(w) SUGAR of the British plantations, if exported within one year after importation			all.
(x) SYDER and SYDER EA-GER imported	} By British, the ton	all but	£ 1 0 0
		By Aliens, the ton	all but 1 5 0
(y) TEA			nothing.

- (w) 6 Ann. cap. 19. § 13.
 (x) 11 and 12 Will. III. cap. 10. § 10.
 (y) 17 Geo. II. cap. 31. § 3.
 (z) 23 Geo. II. cap. 21. § 36.
 (a) { 9 and 10 Will. III. cap. 26. § 19.
 12 Ann. sess. 3. cap. 18. § 4. 5.
 13 Geo. I. cap. 27. § 1.
 26 Geo. II. cap. 32. § 2.
 (b) 6 Ann. cap. 19. § 13.
 (c) 6th rule of Book of rates.
 (d) 4 Geo. II. cap. 27. § 7.
 (e) 9 Ann. cap. 12. § 27.
 (f) 9 Ann. cap. 6. § 55.
 (g) 2 & 3 Ann. cap. 9. § 12.
 (h) 1 Will. & Mar. cap. 22. § 4.
 (i) 10 Geo. II. cap. 30. § 4.

- (k) 10 Geo. II. cap. 27. § 4.
 (l) 8 Ann. cap. 7. § 24.
 (m) 13 and 14 Car. II. cap. 11. § 25.
 (n) 8 Geo. I. cap. 20. § 49.
 (o) 13 and 14 Car. II. cap. 11. § 25.
 (p) 4 Geo. II. cap. 27. § 3.
 (q) 8 and 9 Will. III. cap. 36. § 5.
 (r) 11 and 12 Will. III. cap. 10. § 10.
 (s) The clause after the rates of Silk.
 (t) 12 Geo. I. cap. 26. § 5.
 (u) 23 Geo. II. cap. 21. § 36.
 (v) { 6 Geo. II. cap. 13. § 9.
 19 Geo. II. cap. 23. § 1.
 (w) 13 and 14 Car. II. cap. 11. § 25.
 (x) 18 Geo. II. cap. 26. § 5.

TOBACCO of the British plantations

(y)	to be consumed or used on board ships of war in any part of Europe _____	}	nothing.
(z)	in ships under 20 tons to Ireland _____	}	
N. B. <i>No tobacco may be exported in ships under 70 tons except to Ireland; nor from any port other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more. 24 Geo. II. cap. 41. § 4. 21. 25.</i>			
(a)	in all other circumstances of regular exportation _____	}	all.
(b)	TOBACCO-STALKS or STEMS, separated from the rest of the leaf, and exported by themselves _____	}	nothing.
(c)	VINEGAR } the ton { By British _____	}	all but £ 1 0 0
(d)	WINE — } By Strangers _____	}	all but 1 5 0
(e)	WINE-LEES (which pay duty as wine) _____	}	nothing.
(f)	ALL GOODS to the Isle of Man _____	}	nothing.
(g)	ALL OTHER GOODS to all other places _____	}	half.

The drawback.

(y) 6 Ann. cap. 22. § 13.

(z) 8 Ann. cap. 13. § 20.

(a) { 9 Geo. I. cap. 21. § 6.

{ 24 Geo. II. cap. 41. § 4. 21. 25.

(b) 9 Geo. I. cap. 21. § 20.

(c) 13 and 14 Car. II. cap. 11. § 25.

(d) 4th rule of Book of rates.

(e) 1 Geo. II. cap. 17. § 4.

(f) 12 Geo. I. cap. 28. § 21.

(g) { 2d Rule of Book of rates.

{ 8 Geo. I. cap. 15. § 14.

Nº II. Petty Custom, or Alien's Duty.

THIS duty is payable by (a) merchant strangers, that is, aliens born, or denizens, on all goods imported liable to the subsidy of poundage, therefore corn, pearl-barley, whale-fins, and whale-oil, are exempt therefrom, when they are imported under the like regulations as tonnage, for in those circumstances the subsidy of poundage is intirely taken away. See page 7.

Goods liable to the subsidy of tonnage are not subject to this duty, there being an equivalent included in the advanced sum of the several subsidies laid on those goods, when imported by aliens or in foreign ships.

(b) It is also payable by British upon the following goods, though of British property, when imported in foreign ships; viz.

AQUA VITÆ,	OLIVE OIL,	Imported in ships not belonging to the people of Great-Britain or Ireland, and whereof the master, and at least three fourths of the mariners are not British; or in foreign-built ships, altho' owned or manned by British, unless such as are taken as prize and legally condemned (c).
BOARDS,	PITCH,	
BRANDY,	POT-ASHES,	
CORN or GRAIN of all sorts,	PRUNES,	
when the old subsidy is taken	RAISINS,	
at the rate, by 12 Car. II.	ROSIN,	
FIGS,	SALT,	
FLAX*,	SUGAR,	
HEMP,	TAR,	
MASTS,	TIMBER,	
ALL GOODS of the growth, production, or		
manufacture of Muscovy or Russia		

(a) 12th rule of Book of rates.

(b) { 12 Car. II. cap. 18. § 9.

{ 13 and 14 Car. II. cap. 11. § 6.

(c) 20 Geo. II. cap. 45. § 9.

* Note, by 4 Geo. II. cap. 27. § 1. rough or undressed flax may be imported free.

CURRENTS

CURRENTS ——— } Imported in ships not British built, and whereof the
TURKEY COMMODI- } master, and at least three fourths of the mariners
TIES ——— } are not British.

It is to be levied, according to the respective rates or values of the goods,
as affixed or ascertained for the Old Subsidy, after the following rates, viz.

The duty.

(d) FISH dried or salted, and cod-fish } $2\frac{1}{2}$ per cent. of the rate, or
or herring (unless prohibited) not } double petty custom, being
caught in British or Irish vessels, } $\frac{1}{2}$ part of such rate, or for
and cured by British or Irish — } every 20 s. thereof — } 0 0 6

(e) ALL OTHER GOODS chargeable } $1\frac{1}{4}$ per cent. of the rate or
with the subsidy of poundage — } value, being $\frac{1}{4}$ part, or for
every 20 s. thereof — } 0 0 3

To be paid in ready money without discount.

Upon due exportation as directed for the Old Subsidy, &c. DRAWBACK, or
REPAYMENT of this duty must be allowed, as follows, viz.

The drawback.

(f) CURRENTS, the hundred weight ——— all but £ 0 0 $4\frac{1}{2}$
ALL OTHER GOODS ——— nothing.

(d) 12 Car. II. cap. 18. § 5.
(e) 12th rule of Book of rates.

(f) 6th rule of Book of rates.

N^o III. Additional Duty.

THIS duty, as well as the Old Subsidy, is composed of a tonnage and
poundage, viz.

(a) TONNAGE is payable for all wines, except prizage wines, imported,
viz. Gross duty
per ton.

Wines of the { France, Germany, (b) Hungary, Portugal, or } 3 0 0
growth of { Madera ——— }
All other places ——— 4 0 0

To be paid within nine months from the importation ; upon the importer's
giving good security for the same.

(c) But out of the aforesaid gross duty, the merchant is to be allowed 12 per
cent. for leakage, and the 2, 6, or 10 per cent. on wines in casks, as di-
rected for the Old Subsidy.

(d) This duty may be secured for nine months ; but if the importer chuses
to pay down the same at entry, he is, in consideration thereof, to have an
allowance of 10 l. per cent. per annum ; which for the said nine months is
 $7\frac{1}{2}$ l. per cent.

So that according to the particular circumstances of entry, the net additio-
nal duty to be paid or secured, will be as follows, viz.

(a) 12 Car. II. cap. 4. § 14, 16.
(b) 1 Ann. cap. 12. § 112.

(c) { 8th rule of Book of rates.
6 Geo. I. cap. 12. § 2.
(d) 12 Car. II. cap. 4. § 14.

					Net additional duty.				
					per ton.		per gal.		
					l.	s.	d.	$\frac{1}{2}$	
All wines, except prize wines, viz.	Portugal, or Madera wines, in casks	paid	filled	—	2	9	6		,009821
			unfilled	—	2	2	10	1	,008499
		secured	filled	—	2	14	0		,010714
			unfilled	—	2	6	9	12	,009285
	French wines, in casks	paid	filled	—	2	11	10	16	,010297
			unfilled	—	2	5	2	17	,008975
		secured	filled	—	2	16	4	16	,011190
			unfilled	—	2	9	2	8	,009761
	Germany, Rhenish, or Hungary wines, in casks	paid	filled	—	2	14	3	12	,010773
			unfilled	—	2	7	7	13	,009451
		secured	filled	—	2	18	9	12	,011666
			unfilled	—	2	11	7	4	,010238
	Levant and all other wines in casks	paid	filled	—	3	6	0		,013095
			unfilled	—	2	17	1	8	,011332
		secured	filled	—	3	12	0		,014285
			unfilled	—	3	2	4	16	,012380
	Levant wines —	in flasks or bottles	paid	filled	—	3	14	0	,014682
			secured	filled	—	4	0	0	,015872

For the method of computation, see the following example.

Two casks containing one ton of Spanish wines, filled or unfilled, and the additional duty paid.

Filled.		Unfilled.	
£ 4 0 0	— The gross additional duty, per ton —	£ 4 0 0	
0 0 0	— 12 per cent. for leakage —	0 9 7 $\frac{4}{25}$	
4 0 0		3 10 4 $\frac{16}{25}$	
0 6 0	— $7\frac{1}{2}$ per cent for prompt payment —	0 5 3 $\frac{8}{25}$	
3 14 0		3 5 1 $\frac{8}{25}$	
0 8 0	— 10 per cent of the gross duty —	0 8 0	
3 6 0	— The net additional duty —	2 17 1 $\frac{20}{25}$	

POUNDAGE. The goods liable to this duty are LINENS, WROUGHT SILKS, and TOBACCO; on which it is regulated in the following manner.

(d) $\left\{ \begin{array}{l} \text{LINENS, except (e) IRISH, by certificate, and} \\ \text{(f) CALLICOES printed, painted, \&c.} \\ \text{WROUGHT SILKS, except (g) EAST-INDIAN} \\ \text{TOBACCO OF THE BRITISH PLANTATIONS, the pound weight} \end{array} \right\} \left\{ \begin{array}{l} \text{A moiety, or half of} \\ \text{the Old Subsidy.} \end{array} \right.$

(b) For the payment of this duty on LINENS and WROUGHT SILKS, the importer is to be allowed * twelve months time from the importation, upon his giving security for the same: but if he chuses to pay ready money, he is to be allowed 10 l. per cent. out of the said duty for prompt payment.

(d) The respective clauses after the rates of each species,

(f) $\left\{ \begin{array}{l} \text{11 and 12 Will. III. cap. 10. § 10.} \end{array} \right.$

(g) $\left\{ \begin{array}{l} \text{The respective clauses after the rates of} \\ \text{each species.} \end{array} \right.$

(e) 7 and 8 Will. III. cap. 39. § 1.

* For the method of payment of this duty on East-Indian goods, see Chap. 3d.

For the *practical* method of computation, take the following example.

100 lb of Italian wrought silk, imported from Italy, in a British ship.

The net subsidy, as before	£ 7 18 4
The moiety or half	3 19 2
The discount for prompt payment at ten per cent.	0 7 11
The net additional duty to be paid	3 11 3

For the payment of this duty on TOBACCO (i) of the British plantations, the importer becoming bound, with one or more sufficient sureties (approved of by the collector, with the consent of the comptroller) is to be allowed eighteen months, to commence at the end of thirty days from the master's report of the ship, or from the entry of the goods within those thirty days, which shall first happen, and to have an allowance of fifteen per cent. out of the same; or the tobacco (j) may be deposited in warehouses, provided at the charge of the importer and approved by the commissioners of the customs, on security given by the importer's own bond to pay this duty at the end of fifteen months; but (k) if the importer chuses to pay down the duty at entry, he is to have an allowance of 25 l. per cent.

For the method of computation, take the following example.

1200 lb of British plantation tobacco.

5 0 0	— The gross additional duty, at 1 d. per pound weight	5 0 0
1 5 0	— 25 per cent. — discount. — 15 per cent. —	0 15 0
3 15 0	— To be paid — net addit. duty — to be secured —	4 5 0

For further information relating to the bonds to be given for this duty, see *Bonds, Interest, Tobacco, and Warehouse*, in the Index.

Upon due exportation within the times limited by law, drawback or repayment (l) of this duty must be allowed, or (m) the security vacated, viz.

The drawback.

TOBACCO of the British plantations	(n) ALAMODE, or LUSTRINGS	nothing.
	(o) SAILS or SAIL-CLOTH, foreign	nothing.
	(p) to be consumed or used on board ships of war in any part of Europe	nothing.
	(q) in ships under twenty ton to Ireland	nothing.
	N. B. No tobacco may be exported in ships under 70 tons, except to Ireland; nor from any port, other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more. 24 Geo. II. cap. 41. § 4. 21. 25.	
	(r) in all other circumstances of regular exportation	all.

(i) { The clause after the rates of Tobacco.
12 Ann. sess. 2. cap. 8. § 2.
5 Geo. I. cap. 7. § 1.
9 Geo. I. cap. 21. § 3.

(j) { 12 Ann. sess. 2. cap. 8. § 5.
5 Geo. I. cap. 7. § 1.
24 Geo. II. cap. 41. § 32.

(k) 9 Geo. I. cap. 21. § 3.

(l) 7 Geo. I. cap. 21. § 10.

(m) { 12 Car. II. cap. 4. § 14.
The respective clauses next following
the Rates of linen and silk.
12 Ann. sess. 2. cap. 8. § 2.
9 Geo. I. cap. 21. § 3. 6.
24 Geo. II. cap. 41. § 29.
(n) 8 and 9 Will. III. cap. 36. § 5.
(o) 4 Geo. II. cap. 27. § 3.
(p) 6 Ann. cap. 22. § 13.
(q) 8 Ann. cap. 13. § 20.
(r) { 9 Geo. I. cap. 21. § 6.
24 Geo. II. cap. 41. § 4. 21. 25.

TOBACCO.

(s) TOBACCO-STALKS separated from the rest of the leaf, and	The drawback.
exported by themselves	} nothing.
(t) WINE-LEES (which pay duty as wine)	} nothing.
(u) ALL GOODS to the Isle of Man	} all.
(w) ALL OTHER GOODS	

(s) 9 Geo. I. cap. 21. § 20.
 (t) 1 Geo. II. cap. 17. § 4.
 (u) 12 Geo. I. cap. 28. § 21.

(w) { 12 Car. II. cap. 4. § 14.
 2d rule of Book of rates.
 The respective clauses after the rates
 of each species.

N^o IV. One per Cent. inwards.

BY 14 Car. II. cap. 11. { was first granted from } during the King's life.
 § 35, 36. { 29 Septemb. 1662, }
 By 1 Jac. II. cap. 1. § 4. continued during his life.
 By the several Acts which continued } continued - for ever.
 the rest of the branch of customs

This duty is payable in ready money upon all goods and merchandizes (liable to Customs) imported from any port or place of the Mediterranean Sea beyond the port of Malaga, into any port of Great-Britain, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable. But *British* ships exporting from any of his majesty's dominions FISH (taken (a) and cured by his majesty's subjects only) so that one moiety of their full lading be fish only, in that case, the goods or merchandizes imported in the same ship for that voyage, are not liable to this duty.

The duty.

The practical method of computing this duty, is by taking { $\frac{1}{3}$ th part of the net
 Old Subsidy and
 Additional Duty.

Upon exportation NOT DRAWN BACK.

As the ports in the Mediterranean Sea are very numerous, and many of them not commonly known, here followeth a list of the names of such as are beyond the port of Malaga, collected from the best maps and treatises of geography.

Ports in the Mediterranean Sea, beyond the port of Malaga.

Ports.	Provinces, Kingdoms, &c.	Ports.	Provinces, Kingdoms, &c.
Almunecar —	} Granada—Spain.	Majorca —	} islands on the coast of Spain.
Adra —		Minorca —	
Alboran —	an island near Barbary.	Algiers —	Barbary.
Almeria —	} Granada—Spain.	Valencia —	} Valencia—Spain.
Vera —		Morviedro —	
Tenes —	Barbary.	Tortosa —	} Catalonia—Spain.
Cartagena —	Murcia—Spain.	Tarragon —	
Oran —	Barbary.	Villa Franca —	
Alicant —	} Valencia—Spain.	Barcelona —	
Denia —		Girona —	
Ivica —	an island on the coast of Spain.	Roses —	
Gandia —	Valencia—Spain.	Perpignan —	

(a) 9 Geo. II. cap. 33. § 3.

Ports.	Provinces, Kingdoms, &c.	Ports.	Provinces, Kingdoms, &c.
Narbonne —	Languedock —	Otranto —	
Marfeilles —		Brindisi —	
Toulon —		Bari —	
Hieres —		Trani —	
Frejuls —	Provence —	Barletta —	Naples — Italy.
Grace —		Manfredonia —	
Antibes —		Fermo —	
Vence —		Ancona —	Papacy — Italy.
Nice —		Fano —	
Villa Franca —	Piedmont — Italy.	Rimino —	
Monaco —		Ravenna —	
Vintimiglia —		Venice —	
Oneglia —		Aquileia —	
Albegna —		Pola —	Venice — Italy.
Finale —		Triesta —	
Savona —	Genoa —	Cabo d'Istria —	
Noli —		Citta Nuova —	
Genoa —		Charso —	
Raphello —		Ofero —	islands on the coast of —
Sarzana —		Veglia —	Dalmatia.
Lucca —	Lucca —	Arba —	
Leghorn —		Pago —	
Piombino —	Tuscany —	And other —	
Corfica —		Zara —	
Sardinia —	islands on the coast of Italy.	Sebenico —	
Several small —		Spalutro —	Dalmatia } Turkey in Europe.
Gigel —	Algier —	Ragusa —	
Bona —		Cattaro —	
Biferta —	Tunis —	Doleigno —	
Tunis —		Alessio —	Albania } Turkey in Europe.
Orbitello —	Tuscany —	Durazzo —	
Civita Vecchia —		Vallona —	
Ostia —	Papacy —	Safeno, an island on the coast of Epirus, —	
Gaeta —		Chimera —	
Naples —		Butrinto —	Epirus —
Sorrento —		Larta —	Achaia —
Amalfi —		Lepanto —	Turkey in Europe.
Salerno —	Naples —	Corfu —	
Policaastro —		Cephalonia —	islands —
Tropea —		Zant —	
Regio —		Several small —	on the coast of Greece.
Lipra —		Morea —	a peninsula
Sicily —	islands on the coast of Italy.	Candia —	an island
Several small —		Archipelago —	islands on the coast of Romania
Mahometa —			Turkey in Europe.
Cabes —		Rhodes —	
Malta, and other small islands —	on the coast of Barbary.	Cyprus —	islands on the coast of —
Tripoli —		Chios or Scio —	
Squillacce —		Several small —	
Taranto —	Naples — Italy.	Smyrna —	Ionian —
Gallipoli —		Alexandretta or Scandaroon —	Syria —
			Asia minor No

N^o V. Composition on Petty Seizures.

ALL goods seized by the officers of the customs, are to be prosecuted to condemnation, either in the Court of Exchequer, or before the justices of the peace, &c. and the King's moiety or share paid in to the proper officers, before any writ or order of delivery may be granted, except in the case of (a) perishable goods: but when the seizure is so small, that the custom thereof does not exceed forty shillings, the commissioners of the customs have, by their patent, a power to compound for it, and in that case the King's part is to be paid in to the collector of the port of seizure; who is to account for it by the name of *Composition on Petty Seizures*; which he is to comprehend under the general head of *Customs*.

(a) 13 and 14 Car. II. cap. 11. § 30.

N^o 2. NEW SUBSIDY.

BY 9 and 10 Will. III. cap. 23. § 1. ———— { was granted from } during the King's life.
 31 Jan. 1699, }
 1 Annæ, cap. 7. § 2. ———— from 9 Mar. 1701—during the Queen's life.
 1 Geo. I. — 1. — 2. ———— from 1 Aug. 1714—during the King's life.
 1 Geo. II. — 1. — 2. ———— from 11 June 1727—during the King's life.

A P P R O P R I A T I O N.

By 1 Geo. II. cap. 1. § 2. 4. 5. this branch is part of the fund for support of his majesty's household, and the honour and dignity of the crown.

(a) It is to be raised, levied or collected, by the same rules, orders and methods, and under the same penalties and forfeitures, as the Customs.

This branch, as well as the Old Subsidy, is composed of a tonnage and poundage.

(b) TONNAGE is payable in ready money upon all wines imported, viz.
 Gross new sub.
 per ton.

RHENISH or (c) HUNGARY WINES imported into any port	{	By British	6 0 0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	7 10 0
	{	By British	4 10 0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	6 0 0
	{	By British	3 0 0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	4 10 0

(d) Out of this gross duty, the like allowances and abatements, in all cases, are to be made, under the same restrictions, and in the same manner and form, as are directed for the Old Subsidy; so that in all cases, except Levant wines imported into Bristol or Southampton, this net new subsidy will be same as the net old subsidy; and for Levant wines imported into

(a) 9 and 10 Will. III. cap. 23. § 7.

(b) 9 and 10 Will. III. cap. 23. § 1, 2, 3, 4.

(c) 1 Ann. cap. 12. § 112.

(d) { 9 and 10 Will. III.

8th rule of the B

6 Geo. I. cap. 1

8 8 8 8

8 8 8 8

or Southampton, the net new subsidy will be the same as in every other out-port.

The difference called the LONDON DUTY on wines, which having been landed and paid duty in any out-port, are afterwards to be removed to London, or within twenty miles of the Royal Exchange, must be paid under the same regulation, as directed for the Old Subsidy, and is as follows.

	The ton.	The gal.
Rhenish wine ————— no difference. —	l. s. d.	
French wine in casks —————	1 8 2 ⁸ / ₂₀	,005595
Spanish, Portugal, Levant, and all } in casks ————	1 7 0	,005357
other wines ————— } in bottles or flasks	1 10 0	,005952

POUNDAGE (e) is payable in * ready money (except for TOBACCO of the British plantations, which may be secured by bond in all circumstances as the additional duty thereon) upon all goods and merchandize imported, except these following.

WINES, being liable to tonnage.

FISH, British taken and brought in British bottoms.

FRESH FISH.

BESTIAL.

ALL GOODS mentioned in the Book of rates to be CUSTOM-FREE.

§ Goods common- ly used in DYING, as	ALUM of all sorts.	GRAIN OF SCARLET POWDER.
	ANTIMONIUM, except CRUDUM.	GRAINS OF PORTUGAL, or ROTA.
	BRITISH BERRIES from the plan- tations.	GRAINS OF SEVIL IN BERRIES.
	CAKE-LACK.	LITHARGE of all sorts.
	CASSUMBA.	PLATAIN.
	COPPERAS of all sorts.	SALT-PETRE.
	FRENCH BERRIES.	WELD.
		WOAD.

(g) WROUGHT SILKS, BENGALS, and STUFFS mixed with silk or herba, of the manufacture of Persia, China, or East-India, and all CALLICOES, painted, dyed, printed, or stained there.

(b) WHALE-FINS, OIL, and BLUBBER, of British fishing, taken in the seas of Newfoundland, or any of the seas belonging to his majesty's plantations, and imported by British, in British shipping.

(e) RAW LINEN-YARN of all sorts, and UNWROUGHT INCLE and SHORT SPINNEL. See Branch N^o 36.

BRANDY and other SPIRITS, being now accounted for in a separate branch, N^o 6.

GUM SENEGA from any part of EUROPE. See Branch N^o 37.

It is to be levied and collected, according to the several respective rates, values, and prices, as directed for the Old Subsidy: on which rates, &c. it is computed in the following manner.

(k) DRUGS (except	rated in the first column of rates	l. s. d.
in 2.	ly from places of their growth,	
	ing, 5 l. per cent. on one-third	0 0 4
	by 20 s. thereof	

10 Geo. I. cap. 16. § 1.
10 Geo. II. cap. 46. § 1.
10 Will. III. cap. 25. § 16.

ing the duty of 20 per cent. on drugs laid on by the 10th of queen Anne, Mr. CROUCH found it necessary to publish a new edition thereof in the year 1731, which, besides the addition of those new rates, was greatly enlarged and improved from the former; and this book had deservedly so great merit and authority, that two very correct editions of it, improved to their respective times, have been published since his death.

That which first gave birth to the present work, was a zeal to vindicate the authority and character of Mr. CROUCH from the wrong done him by a book under the title of the fifth edition of his *Complete View*, &c. published by a bookseller, which was so negligently as well as ignorantly executed, that it was no sooner seen, than it was by the common voice condemned. There is one remarkable piece of crooked wisdom in the title page, which deserves particular notice, it being therein affirmed to contain the laws of one year more than it actually does; for it says, “continued to the end of the session of parliament *“anno vicesimo octavo Georgii secundi”*—whereas it was published while the parliament of that year was sitting, and no one law of that year is to be found in it: but this cannot be charged to the account of the negligence or ignorance of the operator.—Of this enough; but from hence arose a necessity for some persons, skilled as well in the practice as in the laws of the customs, to endeavour to restore the authority of Mr. CROUCH, by publishing a correct edition of his book; but after much time spent therein, it was found a disagreeable, and in part a fruitless undertaking, Mr. CROUCH himself deserving severe reprehension for having so implicitly trusted to, and followed his two predecessors, Mr. CARKESS and Mr. EDGAR: and this first determined, how useful and necessary a work it might be to begin again from the first elements of Tonnage and Poundage, and the other acts of 1660.

The form and plan of this work is the same as was taken by Mr. CROUCH, for the invention of which we are indebted to the ingenuity of Mr. EDGAR, inspector of the customs in Scotland; for he, observing the great difficulty which occurred in endeavouring to acquire any tolerable notion of the system of the customs, while the branches (which in his time were to the

number of 26) were no where to be met with, but as they were dispersed in the statute books, first arranged them (in his *Vestigalium Systema*) and under their respective heads has given a short description of the particular construction of each branch, with the regulations respecting its management; and the relation between these branches and the various species of goods and merchandize in the book of rates, is conducted by a short table of references, the usefulness and elegance of which cannot be enough valued and admired.

Although it is a disagreeable employment to animadvert on the errors of others, yet a just regard to improve and instruct necessarily requires that some few instances, wherein these gentlemen have been in their several works mistaken, should be pointed out; a remarkable error, and that a procreative one, is the changing duties into rates, thereby corrupting the first elements from whence the poundage duties arise. This hath been done in many articles, viz. all the species of Corn, when imported under the regulations of the Tillage act, Rape of Grapes, Syder, Vinegar, Train-oil, and Whale-fins, &c: but as it may appear difficult to be understood, how this could be done, but by those well skilled in the computation of duties, it will be necessary to give, in this place, a particular explanation of the method by which it has been contrived: for instance; oats, by the book of rates of 1660, are rated at four shillings the quarter, the old subsidy of poundage on which is £ 0 0 2 $\frac{9}{16}$, but by the act of tillage (22 Car. II. cap. 13) this subsidy of poundage on the rate is altered to a certain sum of £ 0 5 4 per quarter, when oats do not exceed the price of sixteen shillings per quarter: now for oats imported under these circumstances, Mr. CROUCH has printed £ 5 6 8 per quarter for the rate, that is, has expunged the true rate of four shillings per quarter, and instead thereof, has transformed this duty of £ 0 5 4 per quarter into a rate of £ 5 6 8, because one shilling in the pound on £ 5 6 8 will produce £ 0 5 4; and this has created so great confusion and obscurity, that by the rates of corn as they now stand in CROUCH, it is not possible to compute the duties: and as to the rates on drugs (except those for dying), they are in CARKESS, and all since his time, printed at three times as much as they were first established in the book of rates of 1660; and this, because the poundage of the old customs thereon

thereon was so raised by the acts of the 8th and 9th of William the third.

This unwarrantable liberty was first taken by Mr. CARKESS in his book of 1702 ; for he, aiming chiefly at instruction, has, in that he calls the rates inwards, printed (agreeable to the manner of computation used in London) four columns for the capital duties then payable, supposing that the first column thereof (though he had made so many alterations to form it into a duty) might also stand for the rates of 1660, and thereby intending to exhibit in one column both rates and duties ; but attempting both, he hath done neither, it being impossible to be executed in that manner. Mr. EDGAR thinking himself justified in following so great authority as Mr. CARKESS, then secretary of the customs, and not being well versed in the practice of computation, fell into this error accidentally, and in his book has altered the true rates of 1660 on all the species of Corn, Whale-fins, and Train-oil, to those arbitrary sums obtruded by Mr. CARKESS. Mr. CROUCH has followed the example of Mr. EDGAR ; but that could not happen by accident for Mr. CROUCH, by his long practice in computation of duties, could not be ignorant of any of the principles ; but it seems reasonable to suppose that he pursued this method, in order to preserve throughout an imaginary analogy in the method of computation, and not enough attending to what might happen in future, if any new duty of poundage should be granted ; for in such case, these arbitrary sums might be mistaken for rates ; and this did actually so happen, for many of the officers were thereby misled in regard to the computation of the subsidy of poundage of 1747.

Another method, whereby the rates have been much adulterated, is that of inventing new terms and characters for goods, and adding them to the old names in the rates ; this hath been done in articles too many to be specified in this place, but the manner thereof I will explain in the following instance of goats hair.

Mr.

Mr. CARKESS has it thus :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Goats hair, vocat. <i>Ordinary</i> goats hair, the pound ———	0	1	2
Goats hair, vocat. <i>Carmenia wool</i> , the pound ———	0	1	2

Mr. EDGAR and Mr. CROUCH have it thus :

Goats hair, vocat. {	<i>Carmenia wool</i> , the pound ———	0	1	2
	<i>Ordinary</i> goats hair, the pound —	0	1	2

In which it is plain that Mr. EDGAR and Mr. CROUCH have followed Mr. CARKESS, only varying the form of printing.

Now in the original rates of 1660, there are no such words as *Carmenia wool* or *Ordinary*, the rate being simply,

Goats hair, the pound ———— 0 1 2

But these gentlemen were led to make this interpolation thus : by the 4th and 5th of William and Mary was laid on an additional impost of fourpence on every pound of goats hair, therein called *Carmenia wool*, and twopence for every pound of goats hair *of any other sort*: they have therefore endeavoured to warp these names of the impost into the rate, for no other reason but that it would better serve their manner of expressing the total duties ; besides, the term *ordinary* is of their own invention, instead of *any other sorts*, those being the words of the act.

By way of specimen of the improvement in the present work, see the manner in which this is restored, pag. 170.

Mr. CROUCH, in his second edition published in 1731, has omitted the rates or valuations of all such goods and merchandize as may, under the regulations of any law subsequent to the act of Tonnage of 1660, be exported duty free, in which he is quite inexcusable ; for he has thereby implicitly (if not positively) established a doctrine, that no duties can be due thereon in any circumstance of exportation ; whereas,

all the goods exempted from duty on exportation by the 8th of Geo. I. are no more than conditionally so (*e*), on conforming to certain rules and directions therein prescribed, otherwise to be subject to duty as before; but such duties cannot be ascertained by his book, seeing that he has omitted the rates from whence they are to be computed.

I have dwelt the longer on this subject, in order to shew the various and perplexed errors which these gentlemen have established and propagated, by their inconsiderate alterations; and from a due consideration of the ill consequences which have thence arisen, a strict attention has been had in this work, as well to restore as to preserve the original rates pure and uncorrupt, the true text of the rates of both 12 Car. II. and 11 Geo. I. being preserved in roman letter, and every alteration (together with their respective authorities quoted) printed in italics.

The branches of the customs having many of them gone through various alterations of appropriation since their first establishment, the detail of such alterations is herein purposely omitted, and no more is inserted than their present situation, that being sufficient for the use and instruction of the officers.

As to certain species of goods (in the rates) which being enumerated by 12 Car. II. cap. 18. § 9. are subject to the payment of aliens duties, if imported in foreign ships, I have chosen not to repeat the rate and computation for that circumstance of importation, but have supplied it with an explanatory note after each species, thereby avoiding to encumber and disfigure the rates; and not being perfectly satisfied, that the method which Mr. CROUCH has made use of is quite justifiable.

In the definitions of the various sorts of wood imported, great care has been taken that they may comprehend all the distinctions and differences which can possibly arise in the duties by im-

(*e*) See page 278.

portation thereof from any parts of Europe, Asia, Africa, or America; whereas, in those of Mr. CROUCH, the duties payable on rated wood of France, and on rated and unrated wood of the French or any other foreign colonies in America, were intirely omitted.

There are many species of goods in the rates inwards, such as *Bandstrings, Girdles, Woollen caps, &c.* which are prohibited to be imported, some of them absolutely, others, if imported by aliens, or to be uttered or sold in this kingdom; Mr. CROUCH has put one common note to them all, viz. *prohibited to be imported, as per Index*; thereby so far misleading the preventive officers, as that they imagine all such goods to be prohibited absolutely; to avoid this for the future, there is a proper note added to every such article, so as to distinguish those circumstantially prohibited from those absolutely so.

In this work three new branches are introduced, over and above those which have arisen by duties granted since the publication of the last edition of CROUCH in the year 1745, viz. *Subsidies on spirits* (N^o 6), *Coynage on spirits* (N^o 17), and *Coals and Culm for churches* (N^o 24). The two first of these have arisen practically from the alterations made in the appropriation of the duties on spirits by 9 Geo. II. cap. 23; that of coals for churches, &c. was always a distinct branch, but (for what reason I know not) Mr. CROUCH never gave it a place among the branches; and it is no where to be found in his book, but obscurely in his table of net duties payable on goods brought coastwise.

The duties on bound books and pictures having been altered and regulated in such manner, as that the several branches thereof are computed by feigned or imaginary rates contrived for the various circumstances of importation: that this anomalous manner of computation might not disturb the form and order of the rates, the net duties payable are only inserted there, and the feigned rates, together with examples for the computation of the duties, are collected into a short system, from page 327 to 331.

The computation of the duties on unrated goods from East-India merited some particular attention, having been heretofore the subject of much dispute and intricacy: Mr. CROUCH has given twelve examples for making the proper deductions from the prices at the sale, so as to find the net or reduced values on which the respective duties are immediately to be computed: in the construction of them he has literally followed Mr. EDGAR, whereby, though the reduced values are brought out right, yet the method has an appearance of obscurity; and in his demonstration of the canon of proportion which he has raised for the use of the examples, as well as in the examples themselves, his reasoning is not sufficiently intelligible; I have therefore endeavoured at a further improvement and illustration of this branch of computation, by inserting a proportion as well to find the reduced value as the net duties, which reciprocally prove the truth of each other; and have so ranged these proportions against the operations, that the truth of each step, as well as of the whole process, may appear more immediately striking; and to each example is added the characteristic letter of reference, denoting the branches to which the goods are respectively liable, by means of the Table, &c. p. 74, 75, 76.

The allowances, bounties, and drawbacks payable on British goods exported, and premiums on other goods imported, &c. being a part of business not so immediately obvious to the officers of the customs (some of them being within the province of the excise and salt duties) have not been heretofore so well collected and digested as they might have been; for though part of them have been extremely well done, others have been but slightly touched, and some quite omitted: but as they are now become very numerous, and in regard to bounties and premiums a very extensive and formidable branch of business of the customs, it became necessary that the merchants, as well as officers, should be well instructed therein; therefore great care and diligence have been used to construct them in such manner, as that every regulation for the obtaining the several bounties and premiums is properly inserted under the respective heads, and in regard to the payment of all other allowances, &c. the instructions for the performance of the respective regulations required by law are so particularly and extensively described,

ed, that the officers will scarcely be at a loss in any circumstance.

Some of the most obvious improvements of this work are here pointed out, but more will continually occur to the skilful officer in the progress of his duty; and though there might have been an opportunity to carry them farther, that has been laid aside for the present, lest the officers might be laid under the difficulty of learning too much of a new lesson; and notwithstanding the multiplicity and variety of the laws now in force relating to the customs, and the difficulty arising from thence, as well of reconciling as of applying them, yet I doubt not, but that this work will be found so far well executed, as that it may be profitably studied by the officers of this revenue; and seeing that the ability and skill of every person, in regard to the management of the customs, is in proportion to his knowledge of the laws herein collected and digested, such study will not be in vain; but this is not said, that I would be understood to arrogate to myself the whole merit of the performance, for I have had great assistance herein from Mr. TYTON of the solicitor's office, Mr. PARSONS and Mr. BISSET, chief clerks to the comptroller-general.

It must not be omitted, that a distant prospect and hope, that the legislature might some time undertake to reform and reduce the rates, branches, &c. of this revenue, strongly pointed out the necessity of restoring and preserving the true text of the rates, as it would be in vain to attempt any regulations of that kind, till this were well executed; and this naturally leads on to further speculations on the same subject, for the book of rates now in use of 1660 bear the marks of great antiquity, many of the terms therein being so obsolete as not now to be found elsewhere in the English language, and by comparing it with that of 1642, it is apparent to be no other than an old book of rates of former times, revised and corrected, so as to suit the circumstances of import and export at that period; and when one considers the great alterations and improvements which have been made in every branch of trade and manufactures throughout the world during the last age, it may be easily conceived that the names and value of such species of goods as
were

were made and consumed an hundred years ago, will in many respects but ill fit those of the present times; but this is a large field to range in; I shall therefore for the present forbear to explain myself further on this subject, and shall only take the liberty to recommend to the present age an aphorism of a great man in the last, *as time changes things for the worse, so should prudence alter them for the better.*

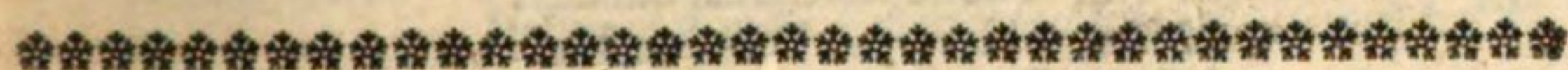
✍ *This work was designed to have been published about Christmas last, but could not be got ready till some months after, on account of the difficulty in printing it, it has therefore been thought right to add the acts of 30 Geo. II. by Appendix.*





The feveral Branches of CUSTOMS, SUBSIDIES, IMPOSITIONS, and DUTIES payable on Goods and Merchandizes imported into, brought coastwise, or exported out of, Great-Britain.

—



CUSTOMS.

This Branch comprehends the following Duties,
viz.

Subsidy inwards, or Old Subsidy,
Petty Customs,
Additional Duty,
One per Cent. inwards,
Composition on Petty Seizures.

And by 12 Car. II. cap. 4. § 3. 7.

WAS granted (except the One per Cent. and Composition on Petty Seizures) from 24 June 1660 — } during the King's life.

1 Jam. II. ——— 1. ——— 4.	From 6 February 1684 — during the King's life.
1 W. and M. — 14. ——— 2.	From 5 Novemb. 1688 — to 25 Decemb. 1689.
Seff. 2. ——— 3. ——— 2.	Continued ——— to ditto ——— 1690.
2 W. and M. — 4 ——— 2.	Granted for four years — to ditto ——— 1694.
6 W. and M. — 1. ——— 2.	ditto 5 years, to commence on 26 Decemb. 1694.
8 and 9 W. III. — 20. ——— 1.	Continued ——— to 1 August ——— 1705.
1 Annæ ——— 13. ——— 1.	ditto ——— to ditto ——— 1710.
5 ——— 27. ——— 1.	ditto ——— to ditto ——— 1712.
6 ——— 11. ——— 1.	} one moiety { for 96 years — to ditto ——— 1808.
1 Geo. I. ——— 12. ——— 2.	
6 Annæ ——— 19. ——— 1.	} the other { continued — for ever.
7 ——— 7. ——— 28.	
	} ditto ——— to 1 Aug. ——— 1714.
	} moiety. { ditto for ever.

The money arising by this branch, which comes into the hands of the receiver-general of the customs, is (after deducting the drawbacks thereof on exportation, and also the over-entries, damages, and discounts on tobacco-bonds paid off; and after payment of the bounties on corn, spirits, silk manufactures, sugar refined, gunpowder, sail-cloth exported, bounties on indico, Greenland and white-herring fisheries; together with allowances for damaged tobacco cut off, and unmerchantable wines, portage bills, &c. and all charges of management, except otherwise particularly directed) paid into the Exchequer in moieties, for the purposes hereafter mentioned.

By 6 Annæ, cap. 11. § 6. one moiety of the customs is appropriated for the payment of annuities for 99 years, which annuities commenced from 24 June 1708.

By 1 Geo. I. cap. 12. § 1. 2. 15. the other moiety, as also the surplus of the first moiety, after payment of the annuities thereon charged, and the whole thereof after the last day of June 1808, together with these branches following, viz.

- Nº 4. The Two-thirds Subsidy,
- Nº 12. Fifteen per Cent. on Muslin,
- Nº 13. Duty on Spice, &c.
- Nº 14. Additional Duty on Spice, &c.
- Nº 15. Second 25 per Cent. on French goods,
- Nº 25. Duty on Hops,

are made part of the AGGREGATE FUND by that Act established.

But note, that by 9 Geo. II. cap. 23. § 17. the WHOLE of this branch arising on Brandy and Spirits imported, after 29 September 1736, is applied to the Aggregate Fund. See *Branch* Nº 6.

Nº I. Subsidy inwards, or Old Subsidy.

THIS duty is composed of a TONNAGE and a POUNDAGE, which names arise from the different regulations, whereby it is imposed and levied.

By the Act of 12 Car. II. cap. 4. it is called a TONNAGE duty on wines imported, being thereon regulated by a sum certain on every ton; and it is called a POUNDAGE duty on other goods and merchandize imported, being thereon regulated by a certain portion of a pound (or twenty shillings) of a rate or valuation.

TONNAGE therefore is payable (in ready money (*a*) before landing) on all wines imported (*b*) except prisage wines; and by the 13th and 14th of Car. II. cap. 11. vinegar, perry, rape of grapes, fyder and fyder-eager, which by 12 Car. II. cap. 4. were under the common regulations of poundage, are made subject to tonnage for this subsidy; on all which it is to be respectively levied and collected according to the several regulations following,

(*a*) 12 Car. II. cap. 4. § 1. 4.

| (*b*) 12 Car. II. cap. 4. § 16.

Viz.

Gross subsidy
per ton.

RHENISH or (c) HUNGARY WINES imported into any port —	By British —	6 0 0
	By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built —	7 10 0

LEVANT WINES imported into	London, Bristol, or Southampton —	By British —	4 10 0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built —	6 0 0
	Other ports —	By British —	3 0 0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built —	4 10 0

All other WINES imported into	London —	By British —	4 10 0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built —	6 0 0
	Other ports —	By British —	3 0 0
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built —	4 10 0

PERRY, RAPE of Grapes, SYDER, SYDER-EAGER, and VINEGAR imported into any port (d) —	By British —	4 10 0
	By Strangers —	6 0 0

Out of the above duties on wine, perry, &c. the *merchant* is to be allowed (e) 12 per cent. for leakage.

But if he thinks that this allowance is less than the actual leakage, he may (by practice) refuse it, and pay duty for no more wine than is found by gauging to be contained in the casks on their landing.

It was anciently the method to ascertain the quantity of wine in such cases by filling up the casks out of each other, and hence the terms of wine (imported in casks) entered UNFILLED or FILLED.

By the 6th of Geo. I. cap. 12. the following allowances are also to be made out of the several gross duties on wines imported in casks; being in lieu of former abatements (by virtue of the 10th rule of the Book of rates) at the discretion of the officers of the customs for damage on corrupt and unmerchantable wines.

On	Rhenish wines, or wines of the growth of Germany, or which pay duty as such —	2 per cent.
	French wines, or wines of the growth of any of the French king's dominions —	6 per cent.
	Spanish, Portugal, and all other wines —	10 per cent.

So that according to the particular circumstances of entry, the net subsidy to be paid, will be found to be as follows, viz.

(c) 1 Ann. cap. 12. § 112.

(d) 13 and 14 Car. II. cap. 11. § 25.

(e) 8th rule of Book of rates.

Net subsidy.

		per ton.				per gal.
		l.	s.	d.	$\frac{1}{2}$ ⁰	
All wines, except prize wines, viz.	Rhenish or Hungary wine imported into any port —	By British, in casks —	{		filled —	5 17 7 4 ,023333
			{		unfilled —	5 3 2 8 ,020477
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built, in casks —	{		filled —	7 7 0 — ,029166
			{		unfilled —	6 9 0 — ,025595
	French wine imported into London.	By British, in casks —	{		filled —	4 4 7 4 ,016785
			{		unfilled —	3 13 9 12 ,014642
		By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built, in casks —	{		filled —	5 12 9 12 ,022380
			{		unfilled —	4 18 4 16 ,019523
	Out-ports.	By British, in casks —	{		filled —	2 16 4 16 ,011190
			{		unfilled —	2 9 2 8 ,009761
		By Strangers, &c. as by British in London.				
	Levant wines imported into London, Bristol, or Southampton.	By British	{		in casks —	{ filled — 4 1 0 — ,016071
			{		unfilled —	3 10 2 8 ,013930
			{		in flasks or bottles, filled	4 10 0 — ,017856
		By Strangers, or in ships not belonging to Great Britain or Ireland, or foreign built —	{		in casks —	{ filled — 5 8 0 — ,021428
			{		unfilled —	4 13 7 4 ,018571
			{		in flasks or bottles, filled	6 0 0 — ,023808
		By British	{		in casks —	{ filled — 2 14 0 — ,010714
			{		unfilled —	2 6 9 12 ,009285
	Other ports.		{		in flasks or bottles, filled	3 0 0 — ,011904
		By Strangers, &c. as by British in London, &c.				
	Spanish, Portugal, and all other Wines imported into —	London —	{ The same as Levant wines imported into London, Bristol, or Southampton, in casks.			
		Out-ports	{ The same as Levant wines imported into other ports, in casks.			
	Perry, Rape of grapes, Syder, Syder-cager, and Vinegar imported into any port —	By British —	{		filled —	4 10 0 — ,017856
			{		unfilled —	3 19 2 8 ,015714
		By Strangers —	{		filled —	6 0 0 — ,023808
			{		unfilled —	5 5 7 4 ,020952

(f) Wine may not be brought from any out-port or other place into London, or within twenty miles of the Royal Exchange, before the out-port duties, and also the difference between the out-port and London duties, are paid to the collector of the customs nearest to the place from whence the wine is to be removed.—*This difference is what hath been usually called THE LONDON DUTY. For particular regulations, see Wine in the Index.*

But note, that wines so removed in bottles or casks are supposed full or filled up, therefore it is the practice, in the first case, to allow no discount, and, in the last, all but the 12 per cent. for leakage.

The difference to be paid on this branch, for wine so to be removed from any out-port to London, is as follows.

		Net subsidy.	
		The ton.	The gal.
Rhenish wine	} no difference.		
Levant wine imported into Bristol and Southampton			
French wine in casks		l. s. d.	
		1 8 2 $\frac{8}{20}$	,005595
Spanish, Portugal, Levant, and all other wines	} in casks	1 7 0	,005357
		1 10 0	,005952

The method of computing the aforesaid net subsidy of tonnage on wines, &c. is illustrated in the following example, viz.

Two casks, containing one ton of Spanish wine unfilled, imported into the port of London, by British, and in a British ship.

The gross duty per ton, as before	4 10 0
12 per cent. for leakage	0 10 9 $\frac{12}{20}$
	3 19 2 $\frac{8}{20}$
10 per cent. of the gross duty	0 9 0
The net subsidy	3 10 2 $\frac{8}{20}$

And so for all the other various cases of entry.

By several Acts subsequent to those of the 12th of Car. II. cap. 4. and 13 and 14 Car. II. cap. 11. the subsidy of poundage on a valuation or rate having been taken off from diverse sorts of goods and merchandize under certain circumstances of entry or importation, and in lieu thereof this duty having been respectively ascertained thereon by fixed and absolute sums; such goods are thereby become under the like regulation as tonnage, and are therefore most properly ranged under the same head, and are as follow.

		Old subsidy.
CORN.	WHEAT imported, not exceeding 2l. 13s. 4d. per quarter at the place of importation, the quarter	0 16 0
	— exceeding 2 l. 13 s. 4 d. per quarter, and not exceeding 4 l. the quarter	0 8 0
	RYE, not exceeding 40 s. per quarter, the quarter	0 16 0
	BARLEY and MALT } not exceeding 32 s. per quarter, the quarter	0 16 0
	BUCK-WHEAT, not exceeding 32 s. per quarter, the quarter	0 16 0
	OATS, not exceeding 16 s. per quarter, the quarter	0 5 4
	PEASE and BEANS, not exceeding 40 s. per quarter, the quarter	0 16 0

(f) 26 Geo. II. cap. 12. § 1. And see Subsidy of tonnage on wine following the Rates inwards.

(g) 22 Car. II. cap. 13. § 1.

	Old subsidy.
(g) FRENCH OR PEARL-BARLEY, the hundred weight —————	0 5 0
(b) TRAIN-OIL, taken by shipping belonging to any of his majesty's colonies or plantations and imported in such shipping, the ton } ————	0 6 0
(b) WHALE-FINS, taken and imported in such shipping, the ton ————	2 10 0
(b) TRAIN-OIL, taken by such shipping, and imported in ships belonging to Great-Britain, the ton } ————	0 3 0
(b) WHALE-FINS so taken and so imported, the ton ————	1 5 0
(b) TRAIN-OIL of foreign fishing, the ton ————	9 0 0
(b) WHALE-FINS of foreign fishing, the ton ————	18 0 0

POUNDAGE (i) is payable in * ready money upon all goods and merchandize imported, except these following.

WINES, &c. being liable to, or under the like regulations as, tonnage.

FISH, British taken and brought in British bottoms.

FRESH FISH.

BESTIAL.

RAW (k) LINEN-YARN of all sorts, and UNWROUGHT INCLE and SHORT SPINNEL. See Branch N° 36.

BRANDY and other SPIRITS, being now accounted for in a separate branch †.

GUM SENEGA from any part of EUROPE. See Branch N° 37.

ALL GOODS mentioned in the Book of rates to be CUSTOM-FREE.

It is to be levied and collected, according to the several rates or valuations affixed to the goods respectively in the 1st and 2d column of rates inwards in Chap. 2d; or if not (l) there rated, according to the real value or price of the goods, to be ascertained by the oath or affirmation of the importer (m), except goods of the growth, product, or manufacture of India or China, which are not particularly rated in the first column of the said rates; (n) the subsidy whereof is to be collected on the price (‡ reduced, except lacquered ware) at which they shall be fairly sold by auction or inch of candle.

On which rates, values, or prices, this subsidy of poundage is to be computed by the following rules.

		Gross duty.
EARTHEN-WARE not particularly rated in the first column of rates, viz. ————	China-ware — All other sorts rated in the 2d col. of rates —	$\left. \begin{array}{l} 7\frac{1}{2} \text{ per cent. of the rate, or reduced value of the price at the candle; being for every 20 s. of such rate or value —} \end{array} \right\} \begin{array}{l} l. \quad s. \quad d. \\ 0 \quad 1 \quad 6 \end{array}$
GLASS MANUFACTURES ————	Not any where particularly rated in the first col. of rates; Or, rated in the 2d col. of rates —	$\left. \begin{array}{l} 7\frac{1}{2} \text{ per cent. of their value upon oath, or of their rate in the second column of rates; being for every 20 s. of such value or rate —} \end{array} \right\} \begin{array}{l} l. \quad s. \quad d. \\ 0 \quad 1 \quad 6 \end{array}$

(g) 22 Car. II. cap. 13. § 3.

(b) 25 Car. II. cap. 7. § 1.

(i) { 12 Car. II. cap. 4. § 7.

{ 11 Geo. I. cap. 7. § 2.

(k) 24 Geo. II. cap. 46. § 1.

{ Rule at the end of Rates outwards,

(l) { 11 Geo. I. cap. 7. § 7.

{ 4th rule of Addit. Book of rates,

(m) 4th rule of Addit. Book of rates.

(n) { 1st rule of Addit. book of rates.

{ 2 and 3 Ann. cap. 9. § 6. 7.

* For the method of payment of this duty on East-Indian goods, see Chap. 3d.

† See Branch N° 6.

‡ See Reduced price, Chap. 3.

		Gross duty.
(e) FISH dried or salted, and cod-fish or herrings (unless prohibited), not caught in British or Irish vessels, and cured by British or Irish	10 per cent. of the rate, or double subsidy; being for every 20 s. of such rate	0 2 0
TOYS FOR CHILDREN not any where particularly rated in the first column of rates; or rated in the second column of rates	$6\frac{2}{3}$ per cent. of their val. upon oath, or of their rates in the 2d col. of rates; being for every 20s. of such val. or rate	0 1 4
(p) DRUGS rated in the first column of rates imported from places not of their growth, or in foreign built shipping, except dying drugs and pearl-barley	5 per cent. on treble the rate	being for every 20 s. thereof
ALL OTHER GOODS liable to the subsidy of poundage	5 per cent. on the respective rate, value or price	0 1 0

(q) And under this head is comprehended a duty by way of CUSTOM AND IMPOST, on the following sorts of salted or dried fish imported in vessels not British built, or not belonging to Great-Britain, and not having been caught in such vessels:

	Viz.	Net duty.
COD-FISH	The barrel	0 5 0
	The last, containing 12 barrels	3 0 0
	The hundred, containing 120	0 10 0
COLEFISH, the hundred, containing 120		0 5 0
LINGS, the hundred, containing 120		1 0 0
WHITE-HERRINGS, the last, containing 12 barrels		1 16 0
HADDOCK, the barrel		0 2 0
GULLFISH, the barrel		0 2 0

But they are now prohibited to be imported, as per Index.

But out of the aforesaid gross subsidy there is to be allowed DISCOUNT in the following manner.

CORN and BARLEY hulled, or pearl-barley, when this duty is taken under the regulations of 22 Car. II. cap. 13. — } no discount.
 The aforementioned duty by way of custom and impost on FISH SALTED and DRIED — }

(r) TOBACCO of the British plantations — 25 per cent.
 (s) — not of the British plantations — 5 and 8 per cent.

Which allowance of 8 per cent. is not to be deducted on exportation.

(t) ALL OTHER GOODS — 5 per cent.

The method of computing the aforesaid subsidy of poundage, is illustrated in the following examples, viz.

(e) 12 Car. II. cap. 18. § 5.
 (p) 8 and 9 Will. cap. 34. § 2. 3.
 (q) 15 Car. II. cap. 7. § 17.
 (r) 9 Geo. I. cap. 21. § 3.

(s) { 17th rule of Book of rates.
 12 Ann. sess. 2. cap. 8. § 1.
 5 Geo. I. cap. 7. § 1.
 (t) 17th rule of the Book of rates.

Example the first.

1200 £ of British plantation tobacco.

Upon recourse to the head of tobacco in the letter T in Chap. the second, this sort will be found to be rated at 1 s. 8 d. per pound; at which rate the quantity proposed amounts to —	100	0	0
The gross subsidy being five per cent. of the rate, amounts to —	5	0	0
The discount at twenty-five per cent. to be deducted, amounts to —	1	5	0
The remainder, being the net subsidy, to be paid, amounts to —	3	15	0

Example the second.

1500 £ of Spanish tobacco.

The amount of the rate, which, as before directed, will be found to be ten shillings per pound —	75	0	0
The gross subsidy at five per cent. —	37	10	0
The first discount at five per cent. —	1	17	6
	35	12	6
The second discount at eight per cent. —	2	17	0
The net subsidy to be paid —	32	15	6

Example the third.

100 £ of Italian wrought silk, imported from Italy, in a British ship.

The amount of the rate, being 1 l. 13 s. 4 d. per pound —	166	13	4
The gross subsidy at five per cent. —	8	6	8
The discount at five per cent. —	0	8	4
The net subsidy to be paid —	7	18	4

Or this duty may be wrought after the following manner, being the practice of the port of London.

Suppose the last example.

The amount of the rate, as before —	166	13	4
The discount at five per cent. —	8	6	8
	158	6	8
The net subsidy to be paid, at five per cent. —	7	18	4

And after the method of these examples, may the subsidy of poundage on all other species of goods be computed.

This duty of poundage is also payable (after the rate of five per cent. of the value upon oath) for *ships taken as prize*, and regularly condemned in the Court of Admiralty: but it is the practice not to charge them with any other duty whatsoever.

The aforesaid subsidy of tonnage and poundage having been duly paid at importation; if the goods shall be afterwards * duly exported to foreign parts, within (t) *three years*, from the master's report of the ship, the exporter is intitled to the DRAWBACK or REPAYMENT, in the following manner.

The drawback.

(u) BOOKS BOUND —	nothing.
(v) BORAX refined in Great-Britain —	as unrefined.

* 2d rule of the Book of rates.

(t) 7 Geo. I. cap. 21. § 10.

(u) 9 Geo. I. cap. 19. § 6.

(v) 17 Geo. II. cap. 31. § 3.

The drawback.

(w) CABLE-YARN	_____	
(x) CALLICOES of East-Inda, China, or Persia, printed, painted, stained, or dyed there	_____	} nothing.
(y) CAMPHIRE refined in Great-Britain	_____	as unrefined.
(z) CANDLES	_____	nothing.
(a) COPPER-BARS, not imported from East-India or Barbary, and not exported by British	_____	} nothing.
(b) CORDAGE	_____	nothing.
(c) CURRANTS, the hundred weight	_____	all but £ 0 1 6
(d) HEMP unwrought, to the British dominions in America	_____	nothing.
(e) HOPS foreign to Ireland	_____	nothing.
(f) IRON and STEEL foreign	_____	} to the British plantations in America
(g) _____ WARES foreign	_____	
(h) MUM foreign	_____	} nothing.
(i) OISTERS French	_____	
(k) PAPER foreign	_____	
(l) PEPPER	_____	
(m) PERRY, the ton	{ By British _____ By Strangers _____	all but £ 1 0 0
		all but 1 5 0
(n) PICTURES	_____	nothing.
(o) RAPE OF GRAPES, the ton	{ By British _____ By Strangers _____	all but £ 1 0 0
		all but 1 5 0
(p) SAILS or SAILCLOTH foreign	_____	nothing.
SILKS WROUGHT, viz.	(q) Alamodes and lustrings	} nothing.
	(r) { Bengals, and stuffs mixed with silks and herba, of the manufacture of East-Indies, China, or Persia	
	(s) Of all other places	
		two thirds.
(t) SNUFF	_____	} nothing.
(u) { SOPE STARCH	_____	
(v) SUGAR of the British plantations, if exported within one year after importation	_____	} all.
(w) SYDER and SYDER EA-GER imported	{ By British, the ton _____ By Aliens, the ton _____	all but £ 1 0 0
		all but 1 5 0
(x) TEA	_____	nothing.

(w) 6 Ann. cap. 19. § 13.
 (x) 11 and 12 Will. III. cap. 10. § 10.
 (y) 17 Geo. II. cap. 31. § 3.
 (z) 23 Geo. II. cap. 21. § 36.
 (a) { 9 and 10 Will. III. cap. 26. § 19.
 12 Ann. sess. 3. cap. 18. § 4. 5.
 13 Geo. I. cap. 27. § 1.
 26 Geo. II. cap. 32. § 2.
 (b) 6 Ann. cap. 19. § 13.
 (c) 6th rule of Book of rates.
 (d) 4 Geo. II. cap. 27. § 7.
 (e) 9 Ann. cap. 12. § 27.
 (f) 9 Ann. cap. 6. § 55.
 (g) 2 & 3 Ann. cap. 9. § 12.
 (h) 1 Will. & Mar. cap. 22. § 4.
 (i) 10 Geo. II. cap. 30. § 4.

(k) 10 Geo. II. cap. 27. § 4.
 (l) 8 Ann. cap. 7. § 24.
 (m) 13 and 14 Car. II. cap. 11. § 25.
 (n) 8 Geo. I. cap. 20. § 49.
 (o) 13 and 14 Car. II. cap. 11. § 25.
 (p) 4 Geo. II. cap. 27. § 3.
 (q) 8 and 9 Will. III. cap. 36. § 5.
 (r) 11 and 12 Will. III. cap. 10. § 10.
 (s) The clause after the rates of Silk.
 (t) 12 Geo. I. cap. 26. § 5.
 (u) 23 Geo. II. cap. 21. § 36.
 (v) { 6 Geo. II. cap. 13. § 9.
 19 Geo. II. cap. 23. § 1.
 (w) 13 and 14 Car. II. cap. 11. § 25.
 (x) 18 Geo. II. cap. 26. § 5.

The drawback.

TOBACCO of the British plantations	{	(y) to be consumed or used on board ships of war in any part of Europe _____	} nothing	
		(z) in ships under 20 tons to Ireland _____		
		N. B. <i>No tobacco may be exported in ships under 70 tons except to Ireland; nor from any port other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more. 24 Geo. II. cap. 41. § 4. 21. 25.</i>		
		(a) in all other circumstances of regular exportation _____	all.	
		(b) TOBACCO-STALKS or STEMS, separated from the rest of the leaf, and exported by themselves _____	} nothing.	
(c) VINEGAR	{ the ton	{ By British _____	all but £ 1 0 0	
(d) WINE —		{ By Strangers _____	all but 1 5 0	
(e) WINE-LEES (which pay duty as wine)	_____		} nothing.	
(f) ALL GOODS to the Isle of Man	_____			
(g) ALL OTHER GOODS to all other places	_____		half.	

(y) 6 Ann. cap. 22. § 13.
 (z) 8 Ann. cap. 13. § 20.
 (a) { 9 Geo. I. cap. 21. § 6.
 { 24 Geo. II. cap. 41. § 4. 21. 25.
 (b) 9 Geo. I. cap. 21. § 20.
 (c) 13 and 14 Car. II. cap. 11. § 25.

(d) 4th rule of Book of rates.
 (e) 1 Geo. II. cap. 17. § 4.
 (f) 12 Geo. I. cap. 28. § 21.
 (g) { 2d Rule of Book of rates.
 { 8 Geo. I. cap. 15. § 14.

N^o II. Petty Custom, or Alien's Duty.

THIS duty is payable by (a) merchant strangers, that is, aliens born, or denizens, on all goods imported liable to the subsidy of poundage, therefore corn, pearl-barley, whale-fins, and whale-oil, are exempt therefrom, when they are imported under the like regulations as tonnage, for in those circumstances the subsidy of poundage is intirely taken away. See page 7.

Goods liable to the subsidy of tonnage are not subject to this duty, there being an equivalent included in the advanced sum of the several subsidies laid on those goods, when imported by aliens or in foreign ships.

(b) It is also payable by British upon the following goods, though of British property, when imported in foreign ships; viz.

AQUA VITÆ,	OLIVE OIL,	Imported in ships not belonging to the people of Great-Britain or Ireland, and whereof the master, and at least three fourths of the mariners are not British; or in foreign-built ships, altho' owned or manned by British, unless such as are taken as prize and legally condemned (c).
BOARDS,	PITCH,	
BRANDY,	POT-ASHES,	
CORN or GRAIN of all sorts,	PRUNES,	
when the old subsidy is taken	RAISINS,	
at the rate, by 12 Car. II.	ROSIN,	
FIGS,	SALT,	
FLAX*,	SUGAR,	
HEMP,	TAR,	
MASTS,	TIMBER,	
ALL GOODS of the growth, production, or		
manufacture of Muscovy or Russia		

(a) 12th rule of Book of rates.
 (b) { 12 Car. II. cap. 18. § 9.
 { 13 and 14 Car. II. cap. 11. § 6.

(c) 20 Geo. II. cap. 45. § 9.
 * Note, by 4 Geo. II. cap. 27. § 1. rough or undressed flax may be imported free.

CURRENTS ——— } Imported in ships not British built, and whereof the
TURKEY COMMODI- } master, and at least three fourths of the mariners
TIES ——— } are not British.

It is to be levied, according to the respective rates or values of the goods,
as affixed or ascertained for the Old Subsidy, after the following rates, viz.

The duty.

(d) FISH dried or salted, and cod-fish } $2\frac{1}{2}$ per cent. of the rate, or
or herring (unless prohibited) not } double petty custom, being
caught in British or Irish vessels, } $\frac{1}{2}$ part of such rate, or for
and cured by British or Irish — } every 20 s. thereof — } 0 0 6

(e) ALL OTHER GOODS chargeable } $1\frac{1}{4}$ per cent. of the rate or
with the subsidy of poundage — } value, being $\frac{1}{4}$ part, or for
every 20 s. thereof — } 0 0 3

To be paid in ready money without discount.

Upon due exportation as directed for the Old Subsidy, &c. DRAWBACK, or
REPAYMENT of this duty must be allowed, as follows, viz.

The drawback.

(f) CURRENTS, the hundred weight ——— all but £ 0 0 $4\frac{1}{2}$
ALL OTHER GOODS ——— nothing.

(d) 12 Car. II. cap. 18. § 5.

(e) 12th rule of Book of rates.

(f) 6th rule of Book of rates.

N^o III. Additional Duty.

THIS duty, as well as the Old Subsidy, is composed of a tonnage and
poundage, viz.

(a) TONNAGE is payable for all wines, except prizage wines, imported,
viz. Gross duty
per ton.

Wines of the { France, Germany, (b) Hungary, Portugal, or } 3 0 0
growth of { Madera ——— }
All other places ——— 4 0 0

To be paid within nine months from the importation ; upon the importer's
giving good security for the same.

(c) But out of the aforesaid gross duty, the merchant is to be allowed 12 per
cent. for leakage, and the 2, 6, or 10 per cent. on wines in casks, as di-
rected for the Old Subsidy.

(d) This duty may be secured for nine months ; but if the importer chuses
to pay down the same at entry, he is, in consideration thereof, to have an
allowance of 10 l. per cent. per annum ; which for the said nine months is
 $7\frac{1}{2}$ l. per cent.

So that according to the particular circumstances of entry, the net additio-
nal duty to be paid or secured, will be as follows, viz.

(a) 12 Car. II. cap. 4. § 14, 16.

(b) 1 Ann. cap. 12. § 112.

(c) { 8th rule of Book of rates.

{ 6 Geo. I. cap. 12. § 2.

(d) 12 Car. II. cap. 4. § 14.

					Net additional duty.	
					per ton.	per gal.
					l. s. d. $\frac{1}{2}$	
All wines, except prize wines, viz.	Portugal, or Madera wines, in casks	paid —	filled —	2 9 6		,009821
			unfilled —	2 2 10 1		,008499
		secured	filled —	2 14 0		,010714
			unfilled —	2 6 9 12		,009285
	French wines, in casks	paid —	filled —	2 11 10 16		,010297
			unfilled —	2 5 2 17		,008975
		secured	filled —	2 16 4 16		,011190
			unfilled —	2 9 2 8		,009761
	Germany, Rhenish, or Hungary wines, in casks	paid —	filled —	2 14 3 12		,010773
			unfilled —	2 7 7 13		,009451
		secured	filled —	2 18 9 12		,011666
			unfilled —	2 11 7 4		,010238
	Levant and all other wines in casks	paid —	filled —	3 6 0		,013095
			unfilled —	2 17 1 8		,011332
		secured	filled —	3 12 0		,014285
			unfilled —	3 2 4 16		,012380
	Levant wines — in flasks or bottles	paid —	filled —	3 14 0		,014682
		secured —	filled —	4 0 0		,015872

For the method of computation, see the following example.

Two casks containing one ton of Spanish wines, filled or unfilled, and the additional duty paid.

Filled.		Unfilled.
£ 4 0 0	The gross additional duty, per ton	£ 4 0 0
0 0 0	12 per cent. for leakage	0 9 7 $\frac{4}{8}$
4 0 0		3 10 4 $\frac{16}{8}$
0 6 0	7 $\frac{1}{2}$ per cent for prompt payment	0 5 3 $\frac{8}{8}$
3 14 0		3 5 1 $\frac{8}{8}$
0 8 0	10 per cent of the gross duty	0 8 0
3 6 0	The net additional duty	2 17 1 $\frac{20}{8}$

POUNDAGE. The goods liable to this duty are LINENS, WROUGHT SILKS, and TOBACCO; on which it is regulated in the following manner.

(d) { LINENS, except (e) IRISH, by certificate, and } } A moiety, or half of
 (f) CALLICOES printed, painted, &c. — } } the Old Subsidy.
 WROUGHT SILKS, except (g) EAST-INDIAN — }
 TOBACCO OF THE BRITISH PLANTATIONS, the pound weight — 0 1

(b) For the payment of this duty on LINENS and WROUGHT SILKS, the importer is to be allowed * twelve months time from the importation, upon his giving security for the same: but if he chuses to pay ready money, he is to be allowed 10 l. per cent. out of the said duty for prompt payment.

(d) The respective clauses after the rates of each species,

(e) 7 and 8 Will. III. cap. 39. § 1.

(f) { 11 and 12 Will. III. cap. 10. § 10.

(g) { The respective clauses after the rates of each species.

* For the method of payment of this duty on East-Indian goods, see Chap. 3d.

For the *practical* method of computation, take the following example.

100 £ of Italian wrought silk, imported from Italy, in a British ship.

The net subsidy, as before	£ 7 18 4
The moiety or half	3 19 2
The discount for prompt payment at ten per cent.	0 7 11
The net additional duty to be paid	3 11 3

For the payment of this duty on TOBACCO (i) of the British plantations, the importer becoming bound, with one or more sufficient sureties (approved of by the collector, with the consent of the comptroller) is to be allowed eighteen months, to commence at the end of thirty days from the master's report of the ship, or from the entry of the goods within those thirty days, which shall first happen, and to have an allowance of fifteen per cent. out of the same; or the tobacco (j) may be deposited in warehouses, provided at the charge of the importer and approved by the commissioners of the customs, on security given by the importer's own bond to pay this duty at the end of fifteen months; but (k) if the importer chuses to pay down the duty at entry, he is to have an allowance of 25 l. per cent.

For the method of computation, take the following example.

1200 £ of British plantation tobacco.

5 0 0	— The gross additional duty, at 1 d. per pound weight	5 0 0
1 5 0	— 25 per cent. — discount. — 15 per cent. —	0 15 0
3 15 0	— To be paid — net addit. duty — to be secured —	4 5 0

For further information relating to the bonds to be given for this duty, see *Bonds, Interest, Tobacco, and Warehouse*, in the Index.

Upon due exportation within the times limited by law, drawback or repayment (l) of this duty must be allowed, or (m) the security vacated, viz. The drawback.

TOBACCO of the British plantations	(n) ALAMODE, or LUSTRINGS	nothing.
	(o) SAILS or SAIL-CLOTH, foreign	nothing.
	(p) to be consumed or used on board ships of war in any part of Europe	nothing.
	(q) in ships under twenty ton to Ireland	nothing.
	N. B. No tobacco may be exported in ships under 70 tons, except to Ireland; nor from any port, other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more. 24 Geo. II. cap. 41. § 4. 21. 25.	
	(r) in all other circumstances of regular exportation	all.

(i) { The clause after the rates of Tobacco.
12 Ann. sess. 2. cap. 8. § 2.
5 Geo. I. cap. 7. § 1.
9 Geo. I. cap. 21. § 3.

(j) { 12 Ann. sess. 2. cap. 8. § 5.
5 Geo. I. cap. 7. § 1.
24 Geo. II. cap. 41. § 32.

(k) 9 Geo. I. cap. 21. § 3.

(l) 7 Geo. I. cap. 21. § 10.

(m) { 12 Car. II. cap. 4. § 14.
The respective clauses next following
the Rates of linen and silk.
12 Ann. sess. 2. cap. 8. § 2.
9 Geo. I. cap. 21. § 3. 6.
24 Geo. II. cap. 41. § 29.
(n) 8 and 9 Will. III. cap. 36. § 5.
(o) 4 Geo. II. cap. 27. § 3.
(p) 6 Ann. cap. 22. § 13.
(q) 8 Ann. cap. 13. § 20.
(r) { 9 Geo. I. cap. 21. § 6.
24 Geo. II. cap. 41. § 4. 21. 25.

TOBACCO.

		The drawback.
(s) TOBACCO-STALKS separated from the rest of the leaf, and	} nothing.	
exported by themselves		
(t) WINE-LIBES (which pay duty as wine)	} nothing.	
(u) ALL GOODS to the Isle of Man		
(w) ALL OTHER GOODS		all.

(s) 9 Geo. I. cap. 21. § 20.

(t) 1 Geo. II. cap. 17. § 4.

(u) 12 Geo. I. cap. 28. § 21.

(w) { 12 Car. II. cap. 4. § 14.
2d rule of Book of rates.
The respective clauses after the rates
of each species.

N^o IV. One per Cent. inwards.

BY 14 Car. II. cap. 11. { was first granted from } during the King's life.
§ 35, 36. ———— { 29 Septemb. 1662, }

By 1 Jac. II. cap. 1. § 4. continued ———— during his life.

By the several Acts which continued } continued — for ever.
the rest of the branch of customs ———— }

This duty is payable in ready money upon all goods and merchandizes (liable to Customs) imported from any port or place of the Mediterranean Sea beyond the port of Malaga, into any port of Great-Britain, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable. But *British* ships exporting from any of his majesty's dominions FISH (taken (a) and cured by his majesty's subjects only) so that one moiety of their full lading be fish only, in that case, the goods or merchandizes imported in the same ship for that voyage, are not liable to this duty.

The duty.

The practical method of computing this duty, is by taking { $\frac{1}{3}$ th part of the net
Old Subsidy and
Additional Duty.

Upon exportation ———— NOT DRAWN BACK.

As the ports in the Mediterranean Sea are very numerous, and many of them not commonly known, here followeth a list of the names of such as are beyond the port of Malaga, collected from the best maps and treatises of geography.

Ports in the Mediterranean Sea, beyond the port of Malaga.

Ports.	Provinces, Kingdoms, &c.	Ports.	Provinces, Kingdoms, &c.
Almunecar —	} Granada—Spain.	Majorca —	} islands on the coast of Spain.
Adra —		Minorca —	
Alboran —	an island near Barbary.	Algiers —	Barbary.
Almeria —	} Granada—Spain.	Valencia —	} Valencia—Spain.
Vera —		Morviedro —	
Tenes —	Barbary.	Tortosa —	} Catalonia—Spain.
Cartagena —	Murcia—Spain.	Tarragon —	
Oran —	Barbary.	Villa Franca —	
Alicant —	} Valencia—Spain.	Barcelona —	
Denia —		Girona —	
Ivica —	an island on the coast of Spain.	Roses —	}
Gandia —	Valencia—Spain.	Perpignan —	

(a) 9 Geo. II. cap. 33. § 3.

Ports.	Provinces, Kingdoms, &c.	Ports.	Provinces, Kingdoms, &c.
Narbonne —	Languedock —	Otranto —	
Marseilles —		Brindisi —	
Toulon —		Bari —	
Hieres —		Trani —	Naples — Italy.
Frejuls —	Provence —	Barletta —	
Grace —		Manfredonia —	
Antibes —		Fermo —	
Vence —		Ancona —	Papacy — Italy.
Nice —		Fano —	
Villa Franca —	Piedmont — Italy.	Rimino —	
Monaco —		Ravenna —	
Vintimiglia —		Venice —	
Oneglia —		Aquileia —	
Albegna —		Pola —	Venice — Italy.
Finale —		Triesta —	
Savona —	Genoa —	Cabo d'Istria —	
Noli —		Citta Nuova —	
Genoa —		Charso —	
Raphello —		Ofero —	islands on the coast of —
Sarzana —		Veglia —	Dalmatia.
Lucca —	Lucca —	Arba —	
Leghorn —		Pago —	
Piombino —	Tuscany —	And other —	
Corfica —		Zara —	
Sardinia —	islands on the coast of Italy.	Sebenico —	
Several small —		Spalutro —	Dalmatia } Turkey in Europe.
Gigel —	Algier —	Ragusa —	
Bona —		Cattaro —	
Biserta —	Tunis —	Doleigno —	
Tunis —		Alessio —	Albania } Turkey in Europe.
Orbitello —	Tuscany —	Durazzo —	
Civita Vecchia —		Vallona —	
Ostia —	Papacy —	Safeno, an island on the coast of Epirus, —	
Gaeta —		Chimera —	
Naples —		Butrinto —	Epirus —
Sorrento —		Larta —	Achaia —
Amalfi —		Lepanto —	Turkey in Europe.
Salerno —	Naples —	Corfu —	
Policastro —		Cephalonia —	islands —
Tropea —		Zant —	
Regio —		Several small —	on the coast of Greece.
Lipra —		Morea —	a peninsula
Sicily —	islands on the coast of Italy.	Candia —	an island
Several small —		Archipelago —	islands on the coast of Romania
Mahometa —			Turkey in Europe.
Cabes —		Rhodes —	
Malta, and other small islands —	on the coast of Barbary.	Cyprus —	islands on the coast of —
Tripoli —		Chios or Scio —	
Squillacce —		Several small —	
Taranto —	Naples — Italy.	Smyrna —	Ionia —
Gallipoli —		Alexandretta or Scandaroon —	Syria —
			Asia minor N ^o

N^o V. Composition on Petty Seizures.

ALL goods seized by the officers of the customs, are to be prosecuted to condemnation, either in the Court of Exchequer, or before the justices of the peace, &c. and the King's moiety or share paid in to the proper officers, before any writ or order of delivery may be granted, except in the case of (a) perishable goods: but when the seizure is so small, that the custom thereof does not exceed forty shillings, the commissioners of the customs have, by their patent, a power to compound for it, and in that case the King's part is to be paid in to the collector of the port of seizure; who is to account for it by the name of *Composition on Petty Seizures*; which he is to comprehend under the general head of *Customs*.

(a) 13 and 14 Car. II. cap. 11. § 30.

N^o 2. NEW SUBSIDY.

BY 9 and 10 Will. III. cap. 23. § 1. ———— { was granted from } during the King's life.
 31 Jan. 1699, }
 1 Annæ, cap. 7. § 2. ———— from 9 Mar. 1701—during the Queen's life.
 1 Geo. I. — 1. — 2. ———— from 1 Aug. 1714—during the King's life.
 1 Geo. II. — 1. — 2. ———— from 11 June 1727—during the King's life.

A P P R O P R I A T I O N.

By 1 Geo. II. cap. 1. § 2. 4. 5. this branch is part of the fund for support of his majesty's household, and the honour and dignity of the crown.

(a) It is to be raised, levied or collected, by the same rules, orders and methods, and under the same penalties and forfeitures, as the Customs.

This branch, as well as the Old Subsidy, is composed of a tonnage and poundage.

(b) TONNAGE is payable in ready money upon all wines imported, viz.

		Gross new sub. per ton.
RHENISH or (c) HUNGARY WINES imported into any port ———	By British ————	6 0 0
	By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	7 10 0
	By British ————	4 10 0
	By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	6 0 0
	By British ————	3 0 0
	By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	4 10 0
LEVANT and all other WINES imported into	London ————	
	By British ————	4 10 0
	By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	6 0 0
	By British ————	3 0 0
	By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	4 10 0
	Other ports ————	
	By British ————	3 0 0
	By Strangers, or in ships not belonging to Great-Britain or Ireland, or foreign built	4 10 0

(d) Out of this gross duty, the like allowances and abatements, in all cases, are to be made, under the same restrictions, and in the same manner and form, as are directed for the Old Subsidy; so that in all cases, except Levant wines imported into Bristol or Southampton, this net new subsidy will be the same as the net old subsidy; and for Levant wines imported into Bristol

(a) 9 and 10 Will. III. cap. 23. § 7.

(b) 9 and 10 Will. III. cap. 23. § 1, 2, 3, 4.

(c) 1 Ann. cap. 12. § 112.

(d) { 9 and 10 Will. III. cap. 23. § 6.
 8th rule of the Book of rates.
 6 Geo. I. cap. 12. § 2.

or Southampton, the net new subsidy will be the same as in every other out-port.

The difference called the LONDON DUTY on wines, which having been landed and paid duty in any out-port, are afterwards to be removed to London, or within twenty miles of the Royal Exchange, must be paid under the same regulation, as directed for the Old Subsidy, and is as follows.

	The ton.	The gal.
Rhenish wine ————— no difference. —	l. s. d.	
French wine in casks —————	1 8 2 ⁸ / ₂₀	,005595
Spanish, Portugal, Levant, and all } in casks —————	1 7 0	,005357
other wines ————— } in bottles or flasks	1 10 0	,005954

POUNDAGE (e) is payable in * ready money (except for TOBACCO of the *British plantations*, which may be secured by bond in all circumstances as the additional duty thereon) upon all goods and merchandize imported, except these following.

WINES, being liable to tonnage.

FISH, British taken and brought in British bottoms.

FRESH FISH.

BESTIAL.

ALL GOODS mentioned in the Book of rates to be CUSTOM-FREE.

(S) Goods common- ly used in Dying, as	ALUM of all forts.	GRAIN OF SCARLET POWDER.
	ANTIMONIUM, except CRUDUM.	GRAINS OF PORTUGAL, or ROTA.
	BRITISH BERRIES from the plan- tations.	GRAINS OF SEVIL IN BERRIES.
	CAKE-LACK.	LITHARGE of all forts.
	CASSUMBA.	PLATAIN.
	COPPERAS of all forts.	SALT-PETRE.
	FRENCH BERRIES.	WELD.
		WOAD.

(g) WROUGHT SILKS, BENGALS, and STUFFS mixed with filk or herba, of the manufacture of Persia, China, or East-India, and all CALLICOES, painted, dyed, printed, or stained there.

(b) WHALE-FINS, OIL, and BLUBBER, of British fishing, taken in the seas of Newfoundland, or any of the seas belonging to his majesty's plantations, and imported by British, in British shipping.

(i) RAW LINEN-YARN of all sorts, and UNWROUGHT INCLE and SHORT SPINNEL. See Branch N^o 36.

BRANDY and other SPIRITS, being now accounted for in a separate branch, N^o 6.

GUM SENEGA from any part of EUROPE. See Branch N^o 37.

It is to be levied and collected, according to the several respective rates, values, and prices; as directed for the Old Subsidy: on which rates, &c. it is computed in the following manner.

(k) DRUGS (except dying drugs) rated in the first column of rates } l. s. d.
in Chap. 2. imported directly from places of their growth, } 0 0 4
and in British-built shipping, 5 l. per cent. on one-third }
of the rate, being for every 20 s. thereof ————— }

(e) 9 and 10 Will. III. cap. 23. § 4.

(f) { 9 and 10 Will. III. cap. 23. § 4.

{ 3 and 4 Ann. cap. 4. § 8.

{ 8 Geo. I. cap. 15. § 10.

(g) 11 and 12 Will. III. cap. 10. § 10.

(b) { 10 and 11 Will. III. cap. 25. § 16,

{ 10 Geo. I. cap. 16. § 1.

(i) 24 Geo. II. cap. 46. § 1.

(k) 9 and 10 Will. III. cap. 23. § 5.

* But for the method of payment of this duty on East-Indian goods, see Chap. 3d.

- | | | |
|------------------------|---|---|
| EARTHEN-WARE ————— | } | the same as directed for the Old Subsidy. |
| GLASS MANUFACTURES ——— | | |
| TOYS FOR CHILDREN ——— | | |
- (l) ALL OTHER GOODS chargeable with this duty of poundage } 5 l. per cent. on the rate, value, or price, being for every 20 s. thereof } 0 1 0

But out of the aforesaid gross new subsidy of poundage, there is to be allowed the following discounts.

- (m) TOBACCO of the British plantations, being under the same regulations as for the additional duty thereon } Discount. if paid down — 25 per cent. if secured — 15 per cent.
- (n) TOBACCO not of the British plantations ————— 5 and 8 per cent. Which allowance of 8 per cent. is not deducted on exportation.
- (o) ALL OTHER GOODS ————— 5 per cent.

For the method of computing this duty, see the Old Subsidy and Additional Duty.

On due exportation within the times limited by law, drawback † or repayment of this duty must be allowed, or the † security vacated, viz.

- | | | |
|--|---|--|
| (p) ALAMODES and LUSTRINGS ————— | } | The drawback. nothing. |
| (q) BOOKS BOUND ————— | | |
| (r) BEAVER SKINS ————— | | half. |
| (s) BORAX refined in Great-Britain ————— | | as unrefined. |
| (t) CABLE-YARN ————— | | nothing. |
| (u) CAMPHIRE refined in Great-Britain ————— | | as unrefined. |
| (v) CANDLES ————— | | nothing. |
| (w) COPPER-BARS, not imported from East-India and Barbary, and not exported by British ————— | } | nothing. |
| (x) CORDAGE ————— | | |
| (y) HEMP unwrought, to the British dominions in America ————— | | nothing. |
| (z) HOPS foreign to Ireland ————— | | nothing. |
| (a) IRON and STEEL foreign ————— | } | to the British plantations in America } nothing. |
| (b) ————— WARES foreign ————— | | |
| (c) OISTERS French ————— | | nothing. |
| (d) PAPER foreign ————— | | nothing. |
| (e) PEPPER ————— | | nothing. |

- (l) { 9 and 10 Will. III. cap. 23. § 4.
2 and 3 Ann. cap. 9. § 6. 7.
11 Geo. I. cap. 7. § 3. 7.
1st rule of Addit. book of rates, and after the Rates outwards.
- (m) { 9 and 10 Will. III. cap. 23. § 10.
12 Ann. sess. 2. cap. 8. § 1, 2, 3.
5 Geo. I. cap. 7. § 1.
9 Geo. I. cap. 21. § 3.
- (n) { 12 Ann. sess. 2. cap. 8. § 1.
5 Geo. I. cap. 7. § 1.
- (o) { 17th rule of the Book of rates.
9 and 10 Will. III. cap. 23. § 6.
† 7 Geo. I. cap. 21. § 10.
‡ { 9 Geo. I. cap. 21. § 1. 6.
24 Geo. II. cap. 41. § 20.
- (p) 8 and 9 Will. III. cap. 36. § 5.
- (q) 9 Geo. I. cap. 19. § 6.

- (r) 8 Geo. I. cap. 15. § 14.
- (f) 17 Geo. II. cap. 31. § 3.
- (s) 6 Ann. cap. 19. § 13.
- (t) 17 Geo. II. cap. 31. § 3.
- (v) 23 Geo. II. cap. 21. § 36.
- (u) { 9 and 10 Will. III. cap. 26. § 19.
12 Ann. sess. 3. cap. 18. § 4, 5.
13 Geo. I. cap. 27. § 1.
26 Geo. II. cap. 32. § 2.
- (w) 6 Ann. cap. 19. § 13.
- (x) 4 Geo. II. cap. 27. § 7.
- (y) 9 Ann. cap. 12. § 27.
- (z) 9 Ann. cap. 6. § 55.
- (a) 2 and 3 Ann. cap. 9. § 12.
- (b) 10 Geo. II. cap. 30. § 4.
- (c) 10 Geo. II. cap. 27. § 4.
- (d) 8 Ann. cap. 7. § 24.

		Drawback.
(d)	PICTURES _____	nothing.
(e)	SAILS or SAILCLOTH foreign _____	nothing.
(f)	{ SOPE _____	} nothing.
	{ STARCH _____	
(g)	TEA _____	
Tobacco of the British plantations	{ (b) to be consumed or used on board ships of war in any part of Europe _____	} nothing.
	{ (i) in ships under 20 tons to Ireland _____	
	N. B. <i>No tobacco may be exported in ships under 70 tons except to Ireland; nor from any port other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more. 24 Geo. II. cap. 41. § 4. 21. 25.</i>	
	{ (k) in all other circumstances of regular exportation _____	all.
(l)	TOBACCO-STALKS, separated from the rest of the leaf, and exported by themselves _____	} nothing.
(m)	WINE-LEES (which pay duty as wine) _____	} nothing.
(n)	ALL GOODS to the Isle of Man _____	
(o)	ALL OTHER GOODS to all other places _____	all.

(d) 8 Geo. I. cap. 20. § 49.
(e) 4 Geo. II. cap. 27. § 3.
(f) 23 Geo. II. cap. 21. § 36.
(g) 18 Geo. II. cap. 26. § 5.
(b) 6 Ann. cap. 22. § 13.
(i) 8 Ann. cap. 13. § 20.

(k) { 9 Geo. I. cap. 21. § 6.
24 Geo. II. cap. 41. § 4. 21. 25.
(l) 9 Geo. I. cap. 21. § 20.
(m) 1 Geo. II. cap. 17. § 4.
(n) 12 Geo. I. cap. 28. § 21.
(o) 9 and 10 Will. III. cap. 23. § 5. 8. 13.

N^o 3. ONE-THIRD SUBSIDY.

BY 2 and 3 Ann. cap. 9. § 1. { was granted from 8 March 1703 for three years,
to 8 March 1706.
4 Ann. cap. 6. § 1. — continued for 98 years, to 8 March 1804.
5 — 19. — 8. — ditto — one year, to ditto — 1805.
6 — 5. — 4. — ditto — one year, to ditto — 1806.
1 Geo. I. — 12. — 8. — for ever.

A P P R O P R I A T I O N.

This branch is by 4, 5, and 6 Annæ appropriated for the payment of annuities for 99 years granted by the said Acts, and by 1 Geo. I. cap. 12. § 15. the surplus during the continuance of the several terms, and the whole after the expiration of those terms, are made part of the Aggregate Fund.

This branch (a), as well as the former subsidies, is composed of a tonnage and poundage, being an additional subsidy of one-third part of the new subsidy, payable in all cases where that is due; and is to be raised, levied, collected, secured and paid, by the same ways, means and methods, under such penalties and forfeitures, and subject to such rules and directions, as before directed for the New Subsidy.

(a) { 2 and 3 Ann. cap. 9. § 1. 2. 7. 11.
11 Geo. I. cap. 7. § 3. 7.
1st rule of Addit. Book of rates.
8th and 17th rules of the former Book
of rates.

12 Ann. sess. 2. cap. 8. § 1, 2, 3.
9 Geo. I. cap. 21. § 3.
6 Geo. I. cap. 12. § 2.
5 Geo. I. cap. 7. § 1.

D 2

Therefore

The duty.

Therefore it is to be computed, by taking —

One-third part of the net
New Subsidy of ton-
nage and poundage.

(b) On due exportation within the times limited by law, drawback or repayment of this duty must be allowed, or security vacated, as for the New Subsidy.

(b) 2 and 3 Ann. cap. 9. § 2. 9.

N^o 4. TWO-THIRDS SUBSIDY.

BY 3 and 4 Ann. cap. 5. § 1. { was granted from 8 March 1704, for four
years, to 8 March 1708.
6 Ann. cap. 22. § 4. — continued for three years, to 8 March 1711.
7 — 7. — 21. — for ever.

A P P R O P R I A T I O N.

See N^o I. CUSTOMS.

This branch (a), as well as the former subsidies, is composed of a tonnage and poundage; and is to be raised, levied, collected, secured and paid, by the same ways, means and methods, under such penalties and forfeitures, and subject to such rules and directions, as before directed for the New and One-third Subsidies.

It is an additional subsidy of two-third parts of the new subsidy, upon all goods liable to the said new subsidy, except these following, viz.

(b) {	TOBACCO —	} which are exempted from this duty.
	CURRENTS in British-built shipping, legally navigated —	
	SUGAR from the British plantations —	
	GOODS exempted from the new and one-third subsidies —	
(c)	CURRENTS in ships belonging to the republick of Venice —	
(d) {	EUROPEAN LINENS —	
	SISTERS THREAD —	
	TAPES OF INCLE —	

The duty.

Therefore it is to be computed, by taking double the one-third subsidy for all goods liable thereto, unless these before exempted, or —

Two-third parts of the
net New Subsidy of
tonnage and pound-
age.

(e) Upon due exportation within the time limited by law, drawback or repayment of this duty must be allowed as for the new and one-third subsidies.

(a) { 3 and 4 Ann. cap. 5. § 1, 2.
11 Geo. I. cap. 7. § 3. 7.
8th and 17th rules of the Book
of rates.
1st Rule of Addit. Book of Rates.
6 Geo. I. cap. 12. § 2.

(b) 3 and 4 Ann. cap. 5. § 1.
(c) { 4 Ann. cap. 6. § 3.
8 Ann. cap. 13. § 21.
(d) { 6 Ann. cap. 22. § 10.
7 Ann. cap. 7. § 23.
(e) 3 and 4 Ann. cap. 5. § 2.

N^o 5.

N^o 5. SUBSIDY 1747.

BY 21 Geo. II. cap. 2. § 1. was granted from the 1st of March 1747, without limitation.

A P P R O P R I A T I O N.

By 25 Geo. II. cap. 27. this branch, together with

N^o 32. Wrought Plate,

N^o 34. Wine 1745,

N^o 35. Glafs,

(after reserving in the Exchequer sufficient for the remaining life-annuities payable out of wine 1745 and glafs) are made part of the Sinking Fund, and the several other annuities payable out of those branches are from the times in the said Act mentioned charged thereon.

(a) This branch is, over and above all subsidies, additional duties, impositions, &c. a POUNDAGE of twelve pence in the pound to be paid in * ready money on all goods and merchandize imported before landing (except for tobacco, whereon it may be secured by bond) according to the several particular rates or values thereof, as they are respectively rated and valued in the Books of rates referred to, by the 12th of Car. II. and the 11th of Geo. I. or by any other Act of parliament; or which do now pay any duty *ad valorem*.

(b) Goods from East-India not rated are to pay this subsidy on the gross price for which they are sold at the candle, without any allowance or deduction.

(c) Not to extend to goods, which by any law are now allowed to be imported free of duty, nor to prohibited goods imported by the united East-Indian company.

On which rates, values and prices, this subsidy is to be taken in the following manner.

(d) DRUGS (except dying drugs) rated by the Book of rates of 12 Car. II. as specified in the first column of rates, imported from places not of their growth, or in shipping not British built —	<table border="0"> <tr> <td>5 per cent.</td> <td rowspan="2">} being for</td> <td rowspan="2">} 0 1 0</td> </tr> <tr> <td>on treble the rate —</td> </tr> <tr> <td rowspan="2">}</td> <td>5 per cent.</td> <td rowspan="2">} every 20s.</td> <td rowspan="2">}</td> </tr> <tr> <td>on their respective rates, val. or prices</td> <td>thereof —</td> </tr> </table>	5 per cent.	} being for	} 0 1 0	on treble the rate —	}	5 per cent.	} every 20s.	}	on their respective rates, val. or prices	thereof —
5 per cent.	} being for	} 0 1 0									
on treble the rate —											
}	5 per cent.	} every 20s.	}								
	on their respective rates, val. or prices			thereof —							
(e) ALL OTHER GOODS liable to this duty	<table border="0"> <tr> <td>5 per cent.</td> <td rowspan="2">} being for</td> <td rowspan="2">} 0 1 0</td> </tr> <tr> <td>on their respective rates, val. or prices</td> </tr> </table>	5 per cent.	} being for	} 0 1 0	on their respective rates, val. or prices						
5 per cent.	} being for	} 0 1 0									
on their respective rates, val. or prices											

(f) This duty is to be levied and collected by the same ways and means, and under such penalties, &c. as are directed for the Old Subsidy.

(g) For the payment of this duty on tobacco, the importer may be allowed 18 months time, to commence at the end of 30 days after the master's report of the ship, or from the entry of the goods within those 30 days, which shall first happen, upon his giving sufficient security for the same.

Out of this duty are to be allowed the following discounts.

(a) 21 Geo. II. cap. 2. § 1.

(b) 21 Geo. II. cap. 2. § 1.

(c) 21 Geo. II. cap. 2. § 3.

(d) { 8 and 9 Will. III. cap. 34. § 2, 3.
21 Geo. II. cap. 2. § 1.

(e) 21 Geo. II. cap. 2. § 1.

(f) 21 Geo. II. cap. 2. § 2.

(g) 21 Geo. II. cap. 2. § 4.

* For the method of payment of this duty on East-India goods, see Chap. 3d.

		Discount.
(b)	TOBACCO of the British plantations —————	} if paid down 25 per cent. if secured — 15 per cent.
(i)	TOBACCO not of the British plantations, paid down — 5 and 8 per cent.	
	ALL OTHER GOODS —————	no discount.

(k) On due exportation within three years from the time of importation, drawback or repayment of this duty is to be allowed, or the security vacated, as follows. The drawback.

(l)	ALAMODES and LUSTRINGS	}	nothing.
(m)	BOOKS BOUND		
(n)	BORAX refined in Great-Britain		as unrefined.
(o)	CABLE-YARN		nothing.
(p)	CAMPFIRE refined in Great-Britain		as unrefined.
(q)	CANDLES		nothing.
(r)	COPPER-BARS, not imported from East-India or Barbary, and not exported by British	}	nothing.
(s)	CORDAGE		
(t)	HEMP unwrought, to the British dominions in America		nothing.
(u)	HOPS foreign to Ireland		nothing.
(w)	IRON and STEEL foreign	} to the British plantati- ons in America	} nothing.
(x)	WARES foreign		
(y)	OISTERS French		nothing.
(z)	PAPER		nothing.
(a)	PEPPER		nothing.
(b)	PICTURES		nothing.
(c)*	PRIZE GOODS taken by his majesty's ships or vessels of war		nothing.
(d)	SAILS or SAILCLOTH		nothing.
(e)	{ SOPE STARCH	}	nothing.
(f)	TEA		
Tobacco of the British plantations	{ (g) to be consumed or used on board ships of war in any part of Europe	}	nothing.
	(h) in ships under 20 tons to Ireland		
	N. B. No tobacco may be exported in ships under 70 tons except to Ireland; nor from any port other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds each, or more. 24 Geo. II. cap. 41. § 4. 21. 25.		
	(i) in all other circumstances of regular exportation		all.

(b)	{	12 Ann. sess. 2. cap. 8. § 5.
		9 Geo. I. cap. 21. § 3.
		21 Geo. II. cap. 2. § 41.
		24 Geo. II. cap. 41. § 29. 31. 32.
(i)	{	12 Ann. sess. 2. cap. 8. § 1.
		21 Geo. II. cap. 2. § 4.
(k)		21 Geo. II. cap. 2. § 5.
(l)		8 and 9 Will. III. cap. 36. § 5.
(m)		9 Geo. I. cap. 19. § 6.
(n)		17 Geo. II. cap. 31. § 3.
(o)		6 Ann. cap. 19. § 13.
(p)		17 Geo. II. cap. 31. § 3.
(q)		23 Geo. II. cap. 21. § 36.
(r)	{	9 and 10 Will. III. cap. 26. § 19.
		12 Ann. sess. 3. cap. 18. § 4, 5.
		13 Geo. I. cap. 27. § 1.
		26 Geo. II. cap. 32. § 2.

(s) 6 Ann. cap. 19. § 13.
(t) 4 Geo. II. cap. 27. § 7.
(u) 9 Ann. cap. 12. § 27.
(w) 9 Ann. cap. 6. § 55.
(x) 2 and 3 Ann. cap. 9. § 12.
(y) 10 Geo. II. cap. 30. § 4.
(z) 10 Geo. II. cap. 27. § 4.
(a) 8 Ann. cap. 7. § 24.
(b) 8 Geo. I. cap. 20. § 49.
(c) 21 Geo. II. cap. 2. § 8.
(d) 4 Geo. II. cap. 27. § 3.
(e) 23 Geo. II. cap. 21. § 36.
(f) 18 Geo. II. cap. 26. § 5.
(g) 6 Ann. cap. 22. § 13.
(h) 8 Ann. cap. 13. § 20.
(i) { 9 Geo. I. cap. 21. § 6.
{ 24 Geo. II. cap. 41. § 4.

(i) TOBACCO-STALKS, separated from the rest of the leaf, and exported by themselves	The drawback. } nothing.
(k) ALL GOODS to the Isle of Man	nothing.
(l) ALL OTHER GOODS to all other places	all.

(i) 9 Geo. I. cap. 21. § 20.

(k) 12 Geo. I. cap. 28. § 21.

(l) 21 Geo. II. cap. 21. § 6.

N° 6. SUBSIDIES ON SPIRITS.

BY 9 Geo. II. cap. 23. § 17. all the duties arising by spirits, from 29 September 1736, are united to, and made part of, the Aggregate Fund; and from that time the several duties then payable on spirits imported (except coinage, which see N° 16) are accounted for in one sum, under the title of SUBSIDIES ON SPIRITS.

The method of computation for this branch is as follows.

Example the first.

One ton of brandy, not of France, Spain, Portugal, or Italy, imported by British in a British ship.

				Duty.	
Drawback.				Five per cent. on the rate	1 0 0
				Discount	0 1 0
0 9 6	Half the Old Sub.	} before 29 Sept. 1736	{	Old Subsidy N ^o I.	0 19 0
0 19 0	New Subsidy			New Subsidy 2.	0 19 0
0 6 4	One-third Subsidy			One-third Sub. 3.	0 6 4
0 12 8	Two-thirds Subsidy			Two-thirds Sub. 4.	0 12 8
2 7 6	Now subsidies on spirits				2 17 0

Example the second.

10 gallons of cordial water of France imported by an Alien.

				Five per cent. on the rate	0	5	0	
				Discount	0	0	3	
0	2	4½	Half the Old Sub.	} before 29 Sept. 1736	Old Subsidy N ^o I.	0	4	9
0	0	0			Petty Custom II.	0	1	3
0	4	9	New Subsidy		New Subsidy 2.	0	4	9
0	1	7	One-third Subsidy		One-third Sub. 3.	0	1	7
0	3	2	Two-thirds Subsidy		Two-thirds Sub. 4.	0	3	2
0	0	0			French Duty 15.	1	5	0
0	11	10½	Now subsidies on spirits		2	0	6	

N° 7. IMPOST ON WINES and VINEGAR.

BY 1 Jac. II. cap. 3. § 2. was granted from 24 June 1685, to 24 June 1693.
 2 Will. and Mar. sess. 2. cap. 5. § 2. continued — to ditto — 1696.
 4 and 5 Will. and Mar. — 15. — 2. ditto — to ditto — 1698.
 7 and 8 Will. III. — 10. — 1. ditto — to 29 Sept 1701.
 8 and 9 Will. III. — 20. — 4. ditto — to 1 Aug. 1706.
 I Ann.

1	Ann. cap. 13. § 4.	was granted from 1 August 1706, to 1 August 1710.
5	27. - 4.	continued to ditto 1712.
6	19. - 3.	ditto to ditto 1714.
7	8. - 1.	ditto to ditto 1716.
8	13. - 1.	ditto to ditto 1720.
9	21. - 1.	ditto for ever.

A P P R O P R I A T I O N.

This branch, together with N^o 8. Impost on Tobacco,
 N^o 9. Impost 1690,
 N^o 10. Impost 1692,
 N^o 11. Duty on Whalefins,
 N^o 20. Duty on Candles,

are, by 9 Ann. cap. 21. and 1 Geo. I. cap. 21. made part of a fund for payment of the annuity on 10,000,000 l. the original and increased capital of the South-Sea company, and 8000 l. per annum allowed the said company for charges of management.

(a) This branch is to be levied by the same ways and means, and under the same penalties, as the customs, &c. upon the importation of the following goods, viz.

	The gross impost per ton.
ALL VINEGAR ——— }	£ 8 0 0
FRENCH WINE ——— }	
ALL OTHER WINES ———	12 0 0

(b) To be paid down in ready money upon entry, either by the merchant, or by the person enjoying the benefit of the prizage, or else the importer to become bound with two or more sufficient sureties, or procure three other persons to become bound for payment thereof, at three several and equal payments, each at three months distance.

But out of the aforesaid gross duties, there must be deducted the following allowances, according to the nature and circumstances of the entry, viz.

	Discount.
(c) 1. For leakage, as out of the Old Subsidy ———	12 per cent.
(d) 2. For prompt payment, if the duty be paid down in ready money, 10 per cent. per annum, which for the three months, is ———	5 per cent.
(e) 3. For any defect or damage which may happen by keeping, or by any other accident; provided oath be made by the importer (not being a vintner or retailer, who is to pay the full duty) that the said liquors are imported by way of merchandize, and with intent to sell again ———	
(f) 4. Out of the gross duty of all wines imported in casks, according to the respective sorts thereof, as out of the Old Subsidy ———	2, 6, or 10 per cent.

So that, according to the particular circumstances, the net impost to be paid or secured, will be as follows.

- (a) 1 Jac. II. cap. 3. § 2. 3.
 (b) 1 Jac. II. cap. 3. § 3. 6.
 (c) { 8th rule of the Book of rates.
 1 Jac. II. cap. 3. § 6.

- (d) 1 Jac. II. cap. 3. § 4.
 (e) 1 Jac. II. cap. 3. § 6.
 (f) 6 Geo. I. cap. 12. § 2.

					Net impost.				
					per ton.		per gal.		
					l.	s.	d.	$\frac{1}{2}$	
French wines in casks —	For sale —	{ paid —	filled —		6	10	2	17	,025841
			unfilled		5	13	5	10	,022511
		{ secured —	filled —		6	17	7	4	,027301
			unfilled		5	19	11	4	,023796
	For private use, or for priz- age —	{ paid —	filled —		7	2	4	16	,028253
			unfilled		6	4	1	18	,024634
	For prizage —	{ secured —	filled —		7	10	4	16	,029841
			unfilled		6	11	2	8	,026031
By retailers —					7	10	4	16	,029841
German, Rhe- nish, or Hun- gary wines, in casks —	For sale —	{ paid —	filled —		10	4	11	10	,040666
			unfilled		8	19	9	9	,035672
		{ secured —	filled —		10	16	0	—	,042857
			unfilled		9	9	6	—	,037599
	For private use, or for priz- age —	{ paid —	filled —		11	3	2	8	,044285
			unfilled		9	15	10	1	,038856
	For prizage —	{ secured —	filled —		11	15	2	8	,046666
			unfilled		10	6	4	16	,040952
By retailers —					11	15	2	8	,046666
Levant and all other wines in casks —	For sale —	{ paid —	filled —		9	5	9	2	,036856
			unfilled		8	0	7	1	,031862
		{ secured —	filled —		9	16	9	12	,039047
			unfilled		8	10	3	12	,033789
	For private use, or for priz- age —	{ paid —	filled —		10	4	0	—	,040476
			unfilled		8	16	7	13	,035047
	For prizage —	{ secured —	filled —		10	16	0	—	,042857
			unfilled		9	7	2	8	,037142
By retailers —					10	16	0	—	,042857
Levant wines in flasks or bottles —	For sale —	{ paid —	filled —		10	9	9	2	,041620
			filled —		11	0	9	12	,043809
	For priv. use, or priz. paid —		filled —		11	8	0	—	,045240
	For prizage —	secured —	filled —		12	0	0	—	,047617
	By retailers —					12	0	0	—
Vinegar —	For sale —	{ paid —	filled —		6	19	10	1	,027745
			unfilled		6	3	0	15	,024416
		{ secured —	filled —		7	7	2	8	,029206
			unfilled		6	9	6	9	,025701
	For private use —		filled —		7	12	0	—	,030158
			unfilled		6	13	9	3	,026539
By retailers —					8	0	0	—	,031746

Which net imposts are computed after the method of the following ex-
amples.

Two casks, containing one ton of Spanish wine.

Filled.		Unfilled.
12 0 0	The gross impost per ton	12 0 0
1 4 0	10 per cent.	1 4 0
10 16 0	By vintner or retailer	10 16 0

Filled.		Unfilled.
12 0 0	Gross duty	12 0 0
0 0 0	12 per cent. for leakage	1 8 9 ¹² / ₂₀
12 0 0		10 11 2 ⁸ / ₂₀
0 12 0	5 per cent. for prompt payment	0 10 6 ¹⁵ / ₂₀
11 8 0		10 0 7 ¹³ / ₂₀
1 4 0	10 per cent. of the gross duty	1 4 0
10 4 0	For private use	8 16 7 ¹¹ / ₂₀
12 0 0	Less 12 per cent. as before	10 11 2 ⁸ / ₂₀
0 19 2 ⁸ / ₂₀	8 per cent. for waste	0 16 10 ¹⁶ / ₂₀
11 0 9 ¹² / ₂₀		9 14 3 ¹² / ₂₀
0 11 0 ¹⁰ / ₂₀	5 per cent. for prompt payment	0 9 8 ¹¹ / ₂₀
10 9 9 ² / ₂₀		9 4 7 ¹ / ₂₀
1 4 0	10 per cent. of the gross duty	1 4 0
9 5 9 ² / ₂₀	For sale, paid	8 0 7 ¹ / ₂₀
11 0 9 ¹² / ₂₀	Less 12 and 8 per cent. as above	9 14 3 ¹ / ₂₀
1 4 0	10 per cent. of the gross duty	1 4 0
9 16 9 ¹² / ₂₀	For sale, bonded	8 10 3 ¹² / ₂₀

Three casks, containing one ton of vinegar.

Filled.		Unfilled.
8 0 0	The gross duty by vintner or retailer	8 0 0
0 0 0	12 per cent. for leakage	0 19 2 ⁸ / ₂₀
8 0 0		7 0 9 ¹² / ₂₀
0 8 0	5 per cent. for prompt payment	0 7 9 ⁹ / ₂₀
7 12 0	For private use	6 13 9 ³ / ₂₀
8 0 0	Less 12 per cent. as before	7 0 9 ¹² / ₂₀
0 12 0 ¹² / ₂₀	8 per cent. for waste	0 11 3 ³ / ₂₀
7 7 2 ⁸ / ₂₀	For sale, bonded	6 9 6 ⁹ / ₂₀
0 7 4 ⁷ / ₂₀	5 per cent. for prompt payment	0 6 5 ¹⁴ / ₂₀
6 19 10 ¹ / ₂₀	For sale, paid	6 3 0 ¹⁵ / ₂₀

And so for all the other various cases of entry.

Upon due exportation (g) within the times limited by law, drawback or repayment of this duty must be allowed, as follows.

- (b) WINE ————— two-thirds.
 (i) VINEGAR ————— } nothing.
 (k) WINE-LEES, which pay duty as wine ————— }

(g) { 6 Geo. I. cap. 12. § 6.
 7 Geo. I. cap. 21. § 10.
 (b) 6 Geo. I. cap. 12. § 6.

(i) 1 Jac. II. cap. 3. § 7.
 (k) 1 Geo. II. cap. 17. § 4.

N^o 8. IMPOST ON TOBACCO.

BY 1 Jac. II. cap. 4. § 1. was granted from 24 June 1685, to 24 June 1693.
 2 Will. and Mar. sess. 2. cap. 5. § 3. continued ——— to ditto — 1696.
 4 and 5 Will. and Mar. ——— 15. — 3. ditto ——— to ditto — 1698.
 7 and

7 and 8 Will. III. cap. 10. § 2.	was granted from 24 June 1698, to 29 Sept. 1701.
8 and 9 ————— 20. — 5.	continued ————— to 1 Aug. 1706.
1 Annæ ————— 13. — 5.	ditto ————— to ditto — 1710.
5 ————— 27. — 5.	ditto ————— to ditto — 1712.
6 ————— 19. — 4.	ditto ————— to ditto — 1714.
7 ————— 8. — 2.	ditto ————— to ditto — 1716.
8 ————— 13. — 2.	ditto ————— to ditto — 1720.
9 ————— 21. — 1.	ditto ————— for ever.

A P P R O P R I A T I O N.

See N^o 7. Impost on Wines and Vinegar.

By 1 Jac. II. cap. 4. § 1. there was a duty granted on sugars, as well as tobacco; but by 2 Will. and Mar. sess. 2. cap. 5. § 3. the duty on tobacco only was continued.

(a) It is to be raised, levied, collected, and secured, in the same manner and form, and by such rules, means and ways, and under such penalties and forfeitures, as directed for the Customs.

Upon the importation of all tobacco, as follows, viz. The gross impost per lb weight.

TOBACCO of the British plantations in America	0 0 3
SPANISH or FOREIGN TOBACCO, not of the British plantations	0 0 6

(b) For the payment thereof, the importer may be allowed eighteen months, to commence from the end of thirty days from the master's report of the ship, or from the entry of the goods within those thirty days, which shall first happen, upon his giving sufficient security for the same.

(c) But tobacco of the British plantations may be deposited in warehouses, provided at the charge of the importer and approved by the commissioners of the customs, on security given by the importer's own bond to pay the duties at the end of fifteen months.

Out of the aforesaid gross duty, there is to be allowed the following discounts, viz. Discount.

(d) TOBACCO of the British plantations, being under the same regulations as the additional duty thereon if paid down — 25 per cent.
if secured — 15 per cent.

(e) whether paid or secured — 8 per cent. which is not to be deducted on exportation.

And besides,
(f) if the duty be paid down on entry within thirty days from the report, or at any time within any of the first fifteen of the eighteen months, to commence at the end of thirty days from the report, a farther allowance, for the whole fifteen, or so many intire months as shall remain unexpired 10 per cent. per annum. But no allowance after the end of 15 months, nor for less than one month.

(a) { 1 Jac. II. cap. 4. § 1. 7 and 8 Will. III. cap. 10. § 3. 6.	(d) { 7 and 8 Will. III. cap. 10. § 5. 12 Ann. sess. 2. cap. 8. § 1. 3. 5 Geo. I. cap. 7. § 1. 9 Geo. I. cap. 21. § 3.
(b) { 7 and 8 Will. III. cap. 10. § 5. 12 Ann. sess. 2. cap. 8. § 2. 5 Geo. I. cap. 7. § 1. 9 Geo. I. cap. 21. § 3.	(e) { 7 and 8 Will. III. cap. 10. § 5. 12 Ann. sess. 2. cap. 8. § 1. 5 Geo. I. cap. 7. § 1.
(c) { 12 Ann. cap. 8. § 5. 5 Geo. I. cap. 7. § 1. 24 Geo. II. cap. 41. § 31.	(f) { 7 and 8 Will. III. cap. 10. § 5. 12 Ann. sess. 2. cap. 8. § 3. 5 Geo. I. cap. 7. § 1.

For the method of computation, take the following examples,

1200 lb of *British plantation tobacco*.

15	0	0	—	The gross impost, at 3 d. per pound weight	—	15	0	0
3	15	0	—	25 per cent. — discount. —	15 per cent. —	2	5	0
11	5	0	—	To be paid — net impost — to be secured —		12	15	0

1500 lb of *Spanish tobacco*.

Gross impost, at 6 d. per pound weight	—	37	10	0
Discount of 8 per cent.	—	3	0	0
Net impost to be secured	—	34	10	0
Discount at 10 per cent. per annum, being } 12½ l. per cent. for 15 months		4	6	3
Net impost to be paid down at entry	—	30	3	9

For further information relating to the bonds to be given for this duty, see *Bonds, Interest, Tobacco, and Warehouse*, in the Index.

Upon due exportation within the time limited by law, drawback or repayment (g) of this duty is to be allowed, or (h) the security vacated, as follows.

The drawback,

TOBACCO of the British plantations	(i) to be consumed or used on board ships of war in any part of Europe	} nothing.
	(k) in ships under twenty ton to Ireland	
	(l) to the Isle of Man	
	N. B. <i>No tobacco may be exported in ships under 70 tons, except to Ireland; nor from any port, other than the port at which it was imported; nor, if unmanufactured, in any other than the original package of 425 pounds weight, or more. 24 Geo. II. cap. 41. § 4. 21. 25.</i>	
	(m) in all other circumstances of regular exportation	all.
(n) TOBACCO-STALKS separated from the rest of the leaf, and exported by themselves	} nothing.	
OTHER TOBACCO	(o) to the Isle of Man	nothing.
	(p) to all other places	all.

(g) 7 Geo. I. cap. 21. § 10.
(b) { 12 Ann. sess. 2. cap. 8. § 2.
9 Geo. I. cap. 21. § 3. 6.
24 Geo. II. cap. 41. § 29.
(i) 6 Ann. cap. 22. § 13.
(k) 8 Ann. cap. 13. § 20.

(l) 12 Geo. I. cap. 28. § 21.
(m) { 9 Geo. I. cap. 21. § 6.
24 Geo. II. cap. 41. § 4. 21. 25.
(n) 9 Geo. I. cap. 21. § 20.
(o) 12 Geo. I. cap. 28. § 21.
(p) 7 and 8 Will. III. cap. 10. § 5.

Nº 9. IMPOST 1690.

BY 2 Will. and Mar. sess. 2. cap. 4. § 3. was granted	} to 10 Novemb. 1695.	
	from 25 December 1690	—
4 and 5 Will. and Mar. cap. 15. § 4. continued	—	to ditto — 1697.
7 and 8 Will. III.	10. — 4. ditto	— to 29 Sept. 1701.
8 and 9	20. — 7. ditto	— to 1 August 1706.
1 Annæ	13. — 7. ditto	— to ditto — 1710.
5	27. — 7. ditto	— to ditto — 1712.
6	19. — 6. ditto	— to ditto — 1714.
7	8. — 4. ditto	— to ditto — 1716.
		8 Annæ

8 Annæ _____ cap. 13. § 4. continued _____ to 1 August 1720.
 9 _____ 21. - 1. ditto _____ for ever.

APPROPRIATION.

See N^o 7. Impost on Wines and Vinegar.

(a) This branch is, over and above all other duties and impositions, to be paid upon the importation of the following goods, in the proportion and manner following; and to be raised, levied, and collected in the same manner and form, with such advantages, and by such rules, means and ways, and under such penalties and forfeitures, as directed for the Customs.

Gross impost 1690.

		l.	s.	d.
1	ALUM, the hundred weight, containing 112 lb	0	2	6
2	ANVILS wrought, the hundred weight, containing 112 lb	0	9	3
3	ASHES, called Pot-ashes, the barrel, containing 200 lb weight	0	8	0
4	BARILLIA or SAPHORA, the hundred weight, containing 112 lb	0	2	6
5	BRIMSTONE, the hundred weight, containing 112 lb	0	4	8
6	CANDLES of tallow, the hundred weight, containing 112 lb	0	10	0
7	CHIMNEY-BACKS, { small, the piece	0	1	2
	{ large, the piece	0	2	4
8	CORDAGE, ready wrought, the hundred weight, containing 112 lb	0	5	0
DRUGS	10 Succus-Liquoritiæ, or Juice of Liquorice, the pound weight	0	1	0
	11 All other drugs rated in the first column of rates (regard being had to the rule at the end of the Rates of drugs in favour of a direct importation, &c.), for every 20 s. of their respective rates	0	2	0
12	EARTHEN-WARE, not particularly rated in the first column of rates; for every 20 s. of the rate in column the second	0	2	6
13	GLASS, { Drinking-glasses, and other glass, and all manufactures of glass (except Rhenish and Muscovia window glass); for every 20 s. of the rate or value	0	3	0
14	Currants, for every 20 s. of the rate (as by 4 and 5 Will. and Mar. cap. 5. § 10.)	0	0	6
15	Ginger of the British plantations, as grocery (regard being had to the rule following the Rates on spice in favour of a direct importation, &c.), for every 20 s. of the rate	0	2	0
16	Liquorice, the hundred weight, containing 112 lb	0	18	8
17	Liquorice-Powder, the hundred weight, containing 112 lb	1	17	4
	18 The pound	0	0	3
GROCERY-WARES, viz.	Pepper, { 19 Imported directly from the place of its growth in British-built shipping, the pound (as by 8 Geo. I. cap. 15. § 16.)	0	0	0 ¹ / ₂
	20 Raisins, for every 20 s. of their respective rates (as by 4 and 5 Will. and Mar. cap. 5. § 10.)	0	1	0
21	Of all other sorts, rated in the first column of rates, except Cinnamon, Cloves, Mace, Nutmegs, Sugar and Tobacco; for every 20 s. of their respective rates	0	2	0
22	HOPS, the hundred weight, containing 112 lb	1	0	0

(a) 2 Will. and Mar. sess. 2. cap. 4. § 1. 2. 56.

23 IRON

23	IRON wrought or unwrought, or cast (except bushel iron, and (b) bar iron unwrought, imported from Ireland) imported from any foreign parts	in British-built ships, whereof the master and $\frac{3}{4}$ ths of the mariners at least are Brit. the ton	1	3	0
		in any other built ships, and not so navigated, the ton	1	13	0
(c) But note, that no manufactured iron or iron ware, particularly charged, are liable to this 23 s. or 33 s. per ton.					
By 23 Geo. II. cap. 29. bar iron made in and imported from the British colonies in America into the port of London, and regularly imported, &c. is free of duty.					
24	IRON slit or hammered into rods, commonly known by the name of Rod iron (b), except imported from Ireland, the hundred weight, containing 112 lb		0	5	0
25	IRON drawn or hammered, less than $\frac{3}{4}$ ths of an inch square, and all other IRON WARES MANUFACTURED, the hundred weight, containing 112 lb		0	5	0
26	KETTLES of iron, the piece		0	1	3
LINENS, viz.	27 Calicoes, and all other Indian linens (not printed, painted stained, or dyed there, as by 11 and 12 Will. III. cap. 10.) for every 20 s. of their rate or value		0	4	0
	28 Linen cloth of the manufacture of the Span Netherlands, or of the United Provinces	of the breadth of two ells or upwards, and under three ells; for every 20 s. of the rate	0	1	6
		of the breadth of three ells or upwards; for every 20 s. of the rate	0	4	6
	29 All other linen (except of the manufacture of the Spanish Netherlands, or of the United Provinces, not exceeding an English ell, and one-eighth in breadth, and (d) Irish linen by certificate, &c.); for every 20 s. of their respective rates or values		0	0	9
	30 MANUFACTURES of India or China (except Indico (e), Arrack, and (f) Wrought silks, Bengals, and Stuffs mixed with silk or herba); for every 20 s. of their rates or values		0	4	0
31	MELASSES from any other place than the British plantations in America, the hundred weight, containing 112 lb		0	8	0
32	OIL {	Hempseed oil, Rape oil, and other Seed oil, the ton	8	0	0
		Olive oil, the ton	4	0	0
But by 1 Ann. cap. 13. § 20. this duty on Olive oil was repealed after 31 July 1706.					
33	PANS, called Frying-pans, the hundred weight, containing 112 lb		0	4	0
PAPER, viz.	34 Blue paper, the rheam		0	1	6
	35 Brown paper, the bundle		0	0	2
	36 Demy paper, the rheam		0	1	6
	37 Painted paper, the rheam		0	1	6
	38 Royal paper, rated in the first column of Chapter the second, the rheam		0	2	0
	39 All other paper, for every 20 s. of the rate		0	1	0

(b) { 7 and 8 Will. III. cap. 10. § 17.
 8 and 9 Will. III. cap. 20. § 10.
 1 Ann. cap. 13. § 9.
 (c) 2 Will. and Mar. cap. 4. § 29.

(d) 7 and 8 Will. III. cap. 39. § 1.
 (e) 7 Geo. II. cap. 14. § 1.
 (f) 11 and 12 Will. III. cap. 10. § 10.

Gross impost 1690.

		l.	s.	d.
40	PLATES { Single, white or black, the hundred ————	0	4	4
	{ Double, white or black, the hundred ————	0	8	8
	{ Harness plates, or Iron doubles, the piece ————	0	1	4
41	POTS of iron, the piece ————	0	1	3
42	SEEDS, called Coleseed, Hempseed, and Rapeseed, the last —	4	0	0
43	SILK RAW, from China, or the East-Indies; for every 20 s. of the rate ————	0	1	0
By the 23d of Geo. II. cap. 9. § 2. raw silk from China is to pay the same duties, &c. as raw silk of the produce of Italy, whereby it becomes exempted from this duty.				
44	SILKS WROUGHT, from any other place than India or China; for every 20 s. of the rate or value ————	0	2	0
	SOPE, the hundred weight, containing 112 lb ————	0	10	0
But by 1 Ann. cap. 13. § 20. was repealed after 31 July 1706.				
45	STARCH, the hundred weight, containing 112 lb ————	1	0	0
46	STEEL, the hundred weight, containing 112 lb ————	0	5	6
47	TALLOW, the hundred weight, containing 112 lb ————	0	5	0
48	TIN, the hundred weight, containing 112 lb ————	1	10	0
49	WOOD, { Deal timber, or other Timber boards, Wainscot, Pipe staves, Box wood, and other Wood, from any part of Europe, except Ireland; for every 20 s. of the rate or value ————	0	2	0
50	WOOL, called Beaver wool, cut and combed, except Wool combed in Russia, and imported from thence in British ships, the pound ————	0	15	0
WIRE, viz.	51 Iron-wire, foreign, of all sorts (except Card-wire, and all sorts of Iron wire smaller than the sorts commonly called or known by the names of Fine-fine and Superfine, and all Wool-cards, or any other wares made of iron-wire), the hundred weight, containing 112 lb ————	1	2	6
	52 Steel-wire, the pound ————	0	0	1½
	53 Brass, Copper, or Latten wire, the hundred weight, containing 112 lb ————	0	15	0
YARN, viz.	54 Cable-yarn, the hundred weight, containing 112 lb ————	0	5	0
	55 Of Flax or Hemp (except Cable-yarn), for every 20 s. of the rate ————	0	1	0

But by the 24th of Geo. II. cap. 46. this, and all other duties then payable on all raw linen-yarn imported, were taken off, and Branch N^o 36 laid on in lieu.

And so in proportion for any greater or lesser quantities; observing, that (f) where this duty is to be levied according to the rate or value, the meaning is, according to the respective rates of the goods in the first and second columns of rates; or if not there rated, according to their value and price upon oath, &c. as for the old subsidy of poundage, &c. and that this duty is not to be reckoned into the said value.

Which said impost duty, must be paid and secured in the manner following, viz.

(f) { 2 Will. and Mar. sess. 2. cap. 4. § 53.
2 and 3 Ann. cap. 9. § 7.

11 Geo. I. cap. 7. § 3. 7.
1st rule of Addit. Book of rates.

(g) PEPPER — { To be paid down at entry — $\frac{1}{3}$ part.
To be secured by bond, payable at 12 months — $\frac{2}{3}$ parts.

But by 8 Ann. cap. 7. § 20. pepper must be warehoused at importation, upon paying down only half the old subsidy.

(h) ALL OTHER GOODS { To be paid at * four equal and quarterly payments; upon the importer's giving security accordingly.

But if the importer chuses to pay down the duty at entry, he is to be allowed discount after the rate of 10 per cent. per annum; which being equated to the sum of the duty in respect of pepper, and to the times of payment in respect of all other goods, reduces it as follows.

	Discount.
For PEPPER —————	$6\frac{2}{3}$ per cent.
For ALL OTHER GOODS —————	$6\frac{1}{4}$ per cent.

For the method of the computation of this duty, take the following examples.

100 lb of Italian wrought silk, imported from Italy in a British ship.

Upon recourse to the head of Silk in Chapter the second, this fort will be found to be rated at 1 l. 13 s. 4 d. per pound, at which rate the quantity proposed amounts to	166 13 0
The gross impost to be secured, being 10 per cent. or 2 s. for every 20 s. of the said rate, amounts to	16 13 4
Discount, at $6\frac{1}{4}$ l. per cent. to be deducted for prompt payment, amounts to	1 0 10
The net impost to be paid down at entry, amounts to	15 12 6

Three hundred weight of ginger of the British plantations, imported directly, and in British-built shipping.

The practical method of computing the impost thereon is thus:

The amount, at one-third part of the rate of 1 s. 4 d. per pound	7 9 4
The gross impost thereon, being 10 per cent. or 2 s. in the pound on the said rate, is	0 14 11 $\frac{4}{5}$
Discount, at $6\frac{1}{4}$ l. per cent. to be deducted for prompt payment, is	0 0 11 $\frac{4}{5}$
Net impost to be paid	0 14 0

2400 lb of pepper imported directly from the place of its growth, in British-built shipping.

The gross impost, at $\frac{1}{2}$ d. per pound, amounts to	5 0 0
Discount, at $6\frac{2}{3}$ l. per cent. to be deducted for prompt payment, amounts to	0 6 8
The net impost to be paid, amounts to	4 13 4

And after the method of these examples, may the impost of all other species of goods be computed.

For farther information relating to the bonds to be given for this duty, see *Bonds and Interest* in the Index.

(g) 2 Will. and Mar. sess. 2. cap. 4. § 11. | (h) 2 Will. and Mar. sess. 2. cap. 4. § 54.

* For the method of payment of this duty on East-Indian goods, see Chap. 3d.

Upon due exportation within the times limited by law, drawback or repayment (i) of this duty must be allowed, or the (j) security vacated, as follows, viz. The drawback.

(k) ALAMODES and LUSTRINGS	_____	nothing.
(l) BORAX refined in Great-Britain	_____	as unrefined.
(m) CABLE-YARN	_____	nothing.
(n) CAMPHIRE refined in Great-Britain	_____	as unrefined.
(o) { CANDLES	_____	} nothing.
STARCH	_____	
(p) CORDAGE	_____	nothing.
(q) HOPS foreign to Ireland	_____	} to the British plantations in America
(r) IRON and STEEL foreign	_____	
(s) _____ WARES foreign	_____	
(t) PAPER foreign	_____	
(u) PEPPER	_____	
(w) SAILS or SAILCLOTH foreign	_____	} nothing.
(x) ALL GOODS to the Isle of Man	_____	
(y) ALL OTHER GOODS to all other places	_____	all.

(i) 7 Geo. I. cap. 21. § 10.
(j) 2 Will. and Mar. sess. 2. cap. 4. § 54.
(k) 8 and 9 Will. III. cap. 36. § 5.
(l) 17 Geo. II. cap. 31. § 3.
(m) 6 Ann. cap. 19. § 13.
(n) 17 Geo. II. cap. 31. § 3.
(o) 23 Geo. II. cap. 21. § 36.
(p) 6 Ann. cap. 19. § 13.

(q) 9 Ann. cap. 12. § 27.
(r) 9 Ann. cap. 6. § 55.
(s) 2 and 3 Ann. cap. 9. § 12.
(t) 10 Geo. II. cap. 27. § 4.
(u) 8 Ann. cap. 7. § 24.
(w) 4 Geo. II. cap. 27. § 3.
(x) 12 Geo. I. cap. 28. § 21.
(y) 2 Will. and Mar. sess. 2. cap. 4. § 54.

N^o 10. IMPOST 1692.

B Y 4 and 5 Will. and Mar. cap. 5. § 2. was granted	} to 1 March 1696.
from 1 March 1692	
8 and 9 Will. III. cap. 12. § 1. continued	_____ to 17 May 1697.
8 and 9 Will. III. — 20. — 8. ditto	_____ to 1 August 1706.
1 Ann. — 13. — 8. ditto	_____ to ditto — 1710.
5 — 27. — 8. ditto	_____ to ditto — 1712.
6 — 19. — 7. ditto	_____ to ditto — 1714.
7 — 18. — 5. ditto	_____ to ditto — 1716.
8 — 13. — 5. ditto	_____ to ditto — 1720.
9 — 21. — 1. ditto	_____ for ever.

APPROPRIATION.

See N^o 7. Impost on Wines and Vinegar.

(a) This branch is, over and above all other duties and impositions, to be paid upon the importation of the following goods, in the proportion and manner following; and to be raised, levied, and collected, in the same manner and form, and by such rules, means, and ways, and under such penalties and forfeitures, as directed for the Customs, &c.

(a) { 4 and 5 Will. and Mar. cap. 5. § 1. 2. 4.
2 and 3 Ann. cap. 9. § 7.
11 Geo. I. cap. 7. § 3. 7.
1st rule of Addit. Book of rates.

Gross import 1692.

l. s. d.

- | | | | | |
|---|---|---|----|---|
| 1 | AMBER BEADS, for every 20 s. of the rate | 0 | 4 | 0 |
| 2 | AMBER OIL, or OIL OF AMBER, for every 20 s. of the rate
(but regard to be had to the rule at the end of the Rates on drugs
in favour of a direct importation, &c.) | 0 | 2 | 0 |
| 3 | AMBER ROUGH, for every 20 s. of the rate | 0 | 2 | 0 |
| 4 | ANCHOVIES, the little barrel, not exceeding 16 lb of fish, for
every 20 s. of the rate | 0 | 1 | 0 |
| 5 | ASHES, called Wood, Weed, or Sope ashes, the last | 0 | 6 | 0 |
| 6 | BACON, the pound (as by 5 and 6 Will. and Mar. cap. 2. § 4.) | 0 | 0 | 4 |
| 7 | BARBERS APRONS and CHECKS, the piece | 0 | 0 | 8 |
| 8 | BATTERY, BASHRONES, or KETTLES, the hundred weight,
containing 112 lb | 0 | 5 | 0 |
| 9 | BLACK, called Lamp-black, for every 20 s. of the rate | 0 | 4 | 0 |
| 10 | BOOKS UNBOUND, the hundred weight, containing 112 lb | 0 | 4 | 0 |
| 11 | BOULTEL REINS, for every 20 s. of the rate | 0 | 2 | 0 |
| 12 | BRACELETS or NECKLACES of glass, the groce | 0 | 2 | 6 |
| | BRANDY, AQUA VITÆ, or STRONG-WATERS, single, the gallon | 0 | 2 | 0 |
| | BRANDY, STRONG-WATERS, or SPIRITS above proof, called
Double brandy, the gallon | 0 | 4 | 0 |
| Note, These two articles are part of the Branch of excise, N ^o 32. | | | | |
| 13 | BRASS WROUGHT, for every 20 s. of the rate | 0 | 1 | 0 |
| 14 | BRISTLES drest and undrest, for every 20 s. of the rate | 0 | 1 | 0 |
| 15 | BUCKRAMS, for every 20 s. of the rate | 0 | 1 | 0 |
| 16 | BUTTONS OF HAIR, for every 20 s. of the rate | 0 | 2 | 0 |
| 17 | CALVES SKINS, for every 20 s. of the rate | 0 | 1 | 0 |
| 18 | CANES, called Rattans, the thousand | 0 | 5 | 0 |
| 19 | CANES, called Walking canes, the thousand | 1 | 5 | 0 |
| 20 | CARPETS of all sorts, for every 20 s. of the rate or value | 0 | 1 | 0 |
| 21 | CATLINGS and LUTESTRINGS, the groce | 0 | 1 | 6 |
| | COALS OF SCOTLAND, for every 20 s. of the rate | 0 | 1 | 0 |
| <i>But by Act of Union, 5 Ann. cap. 8. subject to the coast duties only.</i> | | | | |
| 22 | COPPER, called Rose, Brick, Copper coin, and all CAST COP-
PER, the hundred weight, containing 112 lb | 0 | 7 | 6 |
| 23 | COPPER, part wrought, as Plates, Bars, Rods, or raised, the
hundred weight, containing 112 lb | 0 | 12 | 6 |
| 24 | COPPER fully wrought, the hundred weight, containing 112 lb | 0 | 17 | 6 |
| 25 | CORAL BEADS, for every 20 s. of the rate | 0 | 4 | 0 |
| 26 | CORAL POLISHED, for every 20 s. of the rate (but regard to be
had to the rule at the end of the Rates of drugs in favour of a
direct importation, &c.) | 0 | 4 | 0 |
| 27 | COTTON, viz. Manufactures of cotton only (except Dimity,
not brought from East-India or China); for every 20 s. of
their rates or values | 0 | 1 | 0 |
| 28 | COWRIES, for every 20 s. of their value | 0 | 2 | 0 |
| 29 | DIAMONDS, PEARLS, RUBIES, EMERALDS, and all other
JEWELS and PRECIOUS STONES; for every hundred pounds
value, upon the oath of the importer, in lieu of all former
duties, viz. Old Subsidy, Petty Custom, and One per Cent. | 1 | 0 | 0 |
| <i>But by 6 Geo. II. cap. 7. § 1. free.</i> | | | | |
| 30 | DORNIX, except of or from any of the French king's dominions;
for every 20 s. of the rate | 0 | 2 | 0 |

Gross impost 1692.

		l.	s.	d.
31	DYING WOOD of all sorts, except Redwood from Guinea, Drugs, and Logwood; for every 20 s. of the rate ————	0	1	0
	<i>But by 8 Geo. I. cap. 15. § 10. Brazil wood, Braziletto wood, Fustic, Nicorago wood, and Sapan wood, may be imported duty free.</i>			
32	ELEPHANTS TEETH, for every 20 s. of the rate ————	0	2	0
33	FLANNEL, the yard ————	0	0	2
34	FLAX ROUGH, for every 20 s. of the rate ————	0	1	0
	<i>But by 4 Geo. II. cap. 27. § 1. free.</i>			
35	FLAX DRESSED OR WROUGHT, for every 20 s. of the rate ————	0	3	0
36	FRENCH GOODS, except Brandy, Strong water, Aqua Vitæ, and Spirits; Salt, Wine, and Vinegar; for every 20 s. of the rate or value ————	0	5	0
37	FRENCH WINES, the ton ————	8	0	0
	<i>For this net duty on French wines, see page 39.</i>			
38	FRIZE, the yard ————	0	0	3½
39	FURS of all sorts, for every 20 s. of their rate or value ————	0	1	0
40	GOATS HAIR, called Carmenia wool, the pound ————	0	0	4
41	GOATS HAIR of any other sort, the pound ————	0	0	2
42	GOLD AND SILVER THREAD AND WIRE counterfeit; for every 20 s. of the rate ————	0	1	0
43	HEMP ROUGH, for every 20 s. of the rate ————	0	1	0
HIDES	44 Buff hides, the hide ————	0	2	0
	45 Losh hides, the hide ————	0	1	0
	46 Of all other sorts, drest and undrest, for every 20 s. of their rates ————	0	1	0
47	INCLE UNWROUGHT, for every 20 s. of their rate ————	0	0	6
	<i>But by 24 Geo. II. cap. 46. this, and all other duties then payable on Unwrought incle, were taken off, and Branch N^o 36. laid on in lieu.</i>			
INDICO	Of the British plantations, the pound ————	0	0	2
	Of foreign plantations, the pound ————	0	0	4
	<i>But by 8 Geo. I. cap. 15. § 10. free.</i>			
48	IRON, Iron pots, Kettles, Backs for chimneys, Frying-pans, Anvils, wrought, white, and black Plates, single and double, and all other Iron wares from Ireland (b), except Bar iron unwrought, and Iron slit or hammered into rods ————	The same respective duties that are charg'd thereon from any foreign parts for the impost, 1690.		
49	LATTEN, called Shaven latten, Black latten, and round Bottoms; for every 20 s. of the rate ————	0	2	0
50	LEATHER of all sorts, for every 20 s. of the rate or value ————	0	1	0
51	LEMON-JUICE, for every 20 s. of the rate ————	0	4	0
52	LIME-JUICE, for every 20 s. of the rate ————	0	4	0
	LITMUS, for every 20 s. of the rate ————	0	1	0
	MADDER of all sorts, for every 20 s. of their rates ————	0	1	0
	<i>But by 8 Geo. I. cap. 15. § 10. Litmus and Madder are free.</i>			

(b) { 7 and 8 Will. III. cap. 10. § 17.
8 and 9 Will. III. cap. 20. § 10.
1 Ann. cap. 13. § 9.

		Gross impost 1692.		
		l.	s.	d.
53	METAL PREPARED FOR BATTERY, the hundred weight, containing 112 lb	}	5	0
	ORCHAL, for every 20 s. of the rate		1	0
But by 8 Geo. I. cap, 15. § 10. free,				
54	PANTILES, the thousand		8	0
55	PINTADOES or CALICO CUPBOARD CLOTHS, not from East-India or China, for every 20 s. of the rate	}	1	0
56	PITCH, not of the product of the British plantations, for every 20 s. of the rate		0	6
57	PLATES OF SILVER; of all sorts, gilt or ungilt, for every 20 s. of the rate	}	1	0
58	RICE, for every 20 s. of the rate		1	0
59	ROSIN of all sorts (except French) not of the product of the British plantations, for every 20 s. of the rate	}	2	0
60	SALT, except for curing of fish, the wey		5	0
61	SILK FERRET or FLORET, for every 20 s. of the rate		0	6
62	SILK THROWN of all sorts, in the gum, for every 20 s. of the rate		1	0
63	SILK, called Alamodes and Lustrings, for every 20 s. of the rate		3	0
64	SILK WROUGHT, except Alamodes and Lustrings, and (c) East-Indian silks, for every pound weight	}	2	0
65	SKINS of all sorts, for every 20 s. of the rate or value		1	0
66	TAPESTRY, except of or from any of the French king's dominions, for every 20 s. of the rate	}	2	0
67	TAR, not of the product of the British plantations, for every 20 s. of the rate		0	6
68	THREAD OUTNAL, the dozen pounds		4	0
69	TICKS and TICKINGS, for every 20 s. of the rate		1	0
70	TOW, for every 20 s. of the rate		1	0
71	WAX, called Bees wax, for every 20 s. of the rate		1	0
72	WIRE OF LATTEN, BRASS, or COPPER, the hundred weight, containing 112 lb	}	6	6
73	ALL GOODS not particularly rated in the first column of rates, for every 20 s. of their respective values upon oath, or of their prices at the candle, except mum, and such goods as are before particularly charged to this duty, or Impost 1690		1	0

But by 11 Geo. I. cap. 7. § 3. such goods as are liable to this 73d Art. and rated in the second column of rates, are to pay this duty according to such rates as directed for the Old Subsidy.

(d) Which said additional impost duty may be paid at * four equal and quarterly payments, upon the importer's giving security for the same: but if he chuses to pay down the duty at entry, he is to be allowed discount, after the rate of 10 l. per cent. per annum, which being equated to the times of payment, reduces it to 6½ l. per cent.

(e) And upon the importation of French wines in casks, there is also to be a farther allowance of 6 l. per cent. out of this gross duty.

For the method of computation, take the following example.

(c) 11 and 12 Will. III. cap. 10. § 10. | (e) 6 Geo. I. cap. 12. § 2.
(d) 4 and 5 Will. and Mar. cap. 5. § 6.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

Four casks, containing one ton of French wines, filled or unfilled.

The gross impost 1692 per ton	8	0	0
6 per cent. of the gross duty	0	9	7 $\frac{1}{2}$
The net impost 1692 ——— to be secured	7	10	4 $\frac{1}{2}$
The gross impost 1692 per ton	8	0	0
6 $\frac{1}{4}$ per cent. for prompt payment	0	10	0
	7	10	0
6 per cent. of the gross duty	0	9	7 $\frac{1}{2}$
The net impost 1692 ——— to be paid	7	0	4 $\frac{1}{2}$

	per ton.	per gal.
So that the net impost 1692 on } paid	7 0 4 $\frac{1}{2}$	,027857
French wines in casks, will be if } secured	7 10 4 $\frac{1}{2}$	,029841

The computation of this duty on all other goods, being the same as for the Impost 1690, I refer thereto.

For further information relating to the bonds to be given for this duty, see *Bonds and Interest* in the Index.

Upon due exportation within the times limited by law, drawback or repayment (g) of this duty is to be allowed, or the (b) security vacated, as follows, viz.

	The drawback.
(i) ALAMODES and LUSTRINGS	nothing.
(k) BOOKS BOUND	
(l) COPPER-BARS, not imported from East-India or Barbary, and not exported by British	
(m) HEMP unwrought, to the British dominions in America	
(n) OISTERS French	
(o) PAPER foreign	
(p) PICTURES	
(q) SAILS or SAILCLOTH foreign	half.
(r) WINE-LEES, which pay duty as wine	
(s) BEAVER SKINS	nothing.
(t) ALL GOODS to the Isle of Man	all.
(u) ALL OTHER GOODS to all other places	per ton.

Note, LAPIS CALAMINARIS exported, was

by 4 and 5 Will. and Mar. cap. 5.	} reduced to 0 2 0
§ 2. charged with this duty at	
But by { 7 & 8 Will. III. c. 10. § 13,	}
8 & 9 ——— 20. — 9.	
1 Ann ——— 13. — 9.	

- (g) 7 Geo. I. cap. 21. § 10.
 (b) 4 and 5 Will. and Mar. cap. 5. § 6,
 (i) 8 and 9 Will. III. cap. 36. § 5.
 (k) 9 Geo. I. cap. 19. § 6.
 { 9 and 10 Will. III. cap. 36. § 19.
 (l) { 12 Ann. sess. 3. cap. 18. § 4, 5.
 { 13 Geo. I. cap. 27. § 1.
 { 26 Geo. II. cap. 32. § 2.
 (m) 4 Geo. II. cap. 27. § 7.

- (n) 10 Geo. II. cap. 30. § 4.
 (o) 10 Geo. II. cap. 27. § 4.
 (p) 8 Geo. I. cap. 20. § 49.
 (q) 4 Geo. II. cap. 27. § 3.
 (r) 1 Geo. II. cap. 17. § 4.
 (s) 8 Geo. I. cap. 15. § 14.
 (t) 12 Geo. I. cap. 28. § 21.
 (u) 4 and 5 Will. and Mar. cap. 5. § 6.

N^o II. DUTY ON WHALE-FINS.

BY 9 and 10 Will. III. cap. 45. § 2. was granted from 10 July 1698, for eight years.

1	Ann. cap. 13. § 14.	continued	to 1 August 1710.
5	27. - 10.	ditto	to ditto — 1712.
6	19. - 9.	ditto	to ditto — 1714.
7	8. - 6.	ditto	to ditto — 1716.
8	13. - 6.	ditto	to ditto — 1720.
9	21. - 1.	ditto	for ever.

A P P R O P R I A T I O N.

See N^o 7. Impost on Wines and Vinegar.

(a) This branch is, over and above all former duties and impositions, to be paid or secured at the Custom-house on the importation of all whale-fins, but such as are particularly excepted; and to be under the management of the commissioners of the customs, who are to cause the same to be raised, levied, collected, and paid to the receiver-general of the Customs, &c.

The gross duty.

WHALE-FINS { (b) taken and imported in and by ships belonging to any of his majesty's subjects, the pound weight } 0 0 3

(c) But Whale-fins taken in the Greenland Seas, or Davis's Streights, or any parts of the seas adjoining, in British ships, or ships of the British plantations in America, legally navigated, may be imported till the 25th of December 1764, and from thence to the end of the then next session of parliament } free.

WHALE-FINS { taken and imported by foreigners, or by ships not belonging to his majesty's subjects, the lb weight } 0 0 6

(d) Which said duty may be paid at four equal and quarterly payments, upon the importer's giving security for the same: but if he chuses to pay down the duty at entry, he is to be allowed discount after the rate of 10l. per cent. per annum, which being equated to the times of payment, reduces it to 6¼ l. per cent.

For the method of computation, take the following example.

1 C. 2 qr. 0 lb of whale-fins of foreign fishing.

The gross duty, at 6d. per pound — to be secured — 4 4 0

Discount, at 6¼ l. per cent. — 0 5 3

The net duty — to be paid — 3 18 9

For further information relating to the bonds to be given for this duty, see *Bonds and Interest* in the Index.

(a) { 9 & 10 Will. III. cap. 45. § 2. 3. 9. 10.
(b) { 10 and 11 Will. III. cap. 21. § 31.
(c) { 1 Ann. cap. 16. § 1.

(c) { 10 Geo. I. cap. 16. § 1.
12 Geo. I. cap. 26. § 7.
revived by
5 Geo. II. cap. 28. § 1.
and continued by
13 Geo. II. cap. 28. § 4.
22 Geo. II. cap. 45. § 2.
28 Geo. II. cap. 20. § 3.
(d) 9 and 10 Will. III. cap. 45. § 5.

Upon

Upon due exportation, within the times limited by law, this duty (*d*) is wholly drawn back, or the (*e*) security vacated.

Note, Under this Branch was comprehended a duty on SCOTCH LINEN, viz.

TWILL of Scotland, the hundred ells, containing 120 ——— 0 10 0

TICKING of Scotland, the hundred ells, containing 120 ——— 0 6 8

But was repealed by the Act of Union, 5 Ann. cap. 8.

(*d*) 7 Geo. I. cap. 21. § 10.

| (*e*) 9 and 10 Will. III. cap. 45. § 5.

N^o 12. DUTY of 15 per Cent. on MUSLINS.

BY 11 and 12 Will. III. cap. 3. § 1. was granted } to 29 Septem. 1701.
 from 25 March 1700 ————— }
 12 and 13 Will. III. cap. 11. § 12. continued ————— to ditto ——— 1706.
 3 and 4 Ann. ————— 4. — 1. ditto ————— to 24 June — 1710.
 6 ————— 22. — 1. ditto for four years — to ditto ——— 1714.
 7 ————— 7. — 25. ditto ————— for ever.

A P P R O P R I A T I O N.

See N^o I. CUSTOMS.

(*a*) This branch is (over and above all former duties) to be paid for all muslins imported; by which are to be understood the (*b*) following species, viz.

ABROWAHS.

ADDATIES.

APRONS.

BETELLES, plain and striped.

CALLICO LAWNS.

CALLICOES of all other sorts, commonly called Muslins.

COMERVILLES.

COSSAES, plain and flowered.

DOREAS.

GOLCANDA.

JAMDANNES.

JECOLSIES.

JUNAYS.

MAHUMADHIATES, plain and flowered.

MULMULS, plain and flowered.

NECKCLOTHS.

NIGHTRAILS.

ORINGALL.

PODAVETS.

REHINGS.

ROWALLEW.

SALLOWS.

SEERBANDS.

TANJEBS, plain and flowered.

TIRINDAMS.

To be under the management of the commissioners of the Customs, who are to cause the same to be raised, levied, collected, and paid to the receiver general of the Customs, &c. in the (*c*) manner following, viz.

The gross duty.

(*d*) For every twenty shillings of the true and real value of the } £ 0 3 0
 said muslins, according to the gross price at which they shall } or
 be sold ————— } 15 per cent.

(*e*) The importer, before the landing of the goods, to become bound with two or more sufficient sureties, for payment of the said duty, as soon as the goods shall be sold, and for exposing them to sale openly and fairly, by way

(*a*) 11 and 12 Will. III. cap. 3. § 1.

(*b*) 12 and 13 Will. III. cap. 11. § 14.

(*c*) 11 and 12 Will. III. cap. 3. § 4.

(*d*) 11 and 12 Will. III. cap. 3. § 1. 3.

(*e*) 11 and 12 Will. III. cap. 3. § 2.

of auction, or by inch of candle, within the city of London, within (f) three years after the importation thereof.

(g) And in case any of the said goods shall be fairly sold within the time limited as aforesaid, and the importer shall pay down the duty of 15 per cent. within twenty days after such sale, he is to be allowed a discount thereon, after the rate of ——— } Discount. 5 per cent.

For further information relating to the bonds to be given for this duty, see *Bonds and Interest* in the Index.

Upon due exportation within the times limited by law, this duty is (b) WHOLLY DRAWN BACK, or the (i) SECURITY VACATED.

Note, Under this Branch was also comprehended a like duty of 15 per cent. on all Wrought silks, Bengals, and Stuffs made of or mixt with silk or herba, of the manufacture of Persia, China, or the East-Indies, and Callicoes painted, dyed, printed, or stained there (k) after the weaving, or made of yarn or other materials, painted, dyed, or stained before the making. But by 11 and 12 Will. III. cap. 10. § 1. 10. they are prohibited to be worn in Great-Britain, and are to pay only the half subsidy.

(f) { 11 and 12 Will. III. cap. 3. § 2.

7 Geo. I. cap. 21. § 11.

(g) 11 and 12 Will. III. cap. 3. § 6.

(b) 7 Geo. I. cap. 21. § 10.

(i) 11 and 12 Will. III. cap. 3. § 5.

(k) 12 and 13 Will. III. cap. 11. § 14.

Nº 13. DUTY ON SPICES, PICTURES, &c.

BY 6 and 7 Will. III. cap. 7. § 2. was granted from } to 2 May 1698.
1 May 1695 —————
9 and 10 Will. III. cap. 14. § 1. continued ————— to 1 May 1701.
12 and 13 ————— 11. — 1. ditto ————— to ditto — 1706.
3 and 4 Ann. ————— 4. — 1. ditto ————— to 24 June 1710.
6 ————— 22. — 1. ditto for four years — to ditto — 1714.
7 ————— 7. — 25. ditto for ever.

A P P R O P R I A T I O N.

See Nº I. CUSTOMS.

(a) This branch is, over and above all duties, to be paid * upon the importation of the following goods, in ready money, without discount.

CINNAMON	} for every 20 s. of their respective rates —————	The duty.
CLOVES		l. s. d.
MACE		0 1 0
NUTMEGS		

PICTURES, whether for private use or for sale, for every 20 s. of }
their value ————— } 0 4 0

But the duties on pictures having been since otherwise regulated by 8 Geo. I. cap. 20. this branch thereon is now computed at four shillings on every twenty shillings of an imaginary or feigned rate, adapted to the respective circumstances of importation. See *Pictures in the Rates inwards, and in the Examples of computation, Chap. 3.*

(a) 6 and 7 Will. III. cap. 7. § 2.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

Upon due exportation, as directed for the Old Subsidy, &c. DRAWBACK
OF REPAYMENT of this duty must be allowed, as follows, viz.

		The drawback.
(b) PICTURES	_____	nothing.
(c) THE REST	_____	two-thirds.
Note, Under this title was comprehended a duty on the following goods, viz.		
TEA	From Holland, or any other country, not the place of its growth, or usu- al shipping, the pound _____	} But by 7 Geo. I. cap. 20. § 12. such importation repealed.
	Regularly imported, the pound _____	
COFFEE, the pound _____	_____	} But by 10 Geo. I. cap. 10. § 1. repealed after 24 June 1724.
COCOA	From the British plantations, the lb _____	
NUTS	From any other lawful place, the lb _____	
CHOCOLATE, ready made, the pound _____	_____	} But by 10 Geo. I. cap. 10. § 2. prohibited to be imported after 24 June 1724.
COCOA PASTE _____	_____	

(b) 8 Geo. I. cap. 20. § 49.

(c) 6 and 7 Will. III. cap. 7. § 5.

N^o 14. ADDITIONAL DUTY ON SPICES, PICTURES, and DUTY ON DRUGS, &c.

BY 3 and 4 Ann. cap. 4. § 5. was granted from 1 Feb. 1704 } to 24 June 1710.
6 Ann. cap. 2. § 1. continued for four years _____ to ditto — 1714.
7 _____ 7. — 25. ditto for ever.

A P P R O P R I A T I O N.

See N^o I. CUSTOMS.

(a) This branch is, over and above all other former duties and impositions
whatsoever, to be paid upon the importation of the following goods, viz.

	The duty.
CINNAMON	} for every 20 s. of their respective rates _____
CLOVES	
MACE	
NUTMEGS	
PICTURES, whether for private use, or for sale, for every 20 s. of their value _____	} 0 4 0

But the duties on pictures having been since otherwise regulated by 8 Geo. I.
cap. 20. this branch thereon is now computed at four shillings on every twenty
shillings of an imaginary or feigned rate, adapted to the respective circum-
stances of importation. See Pictures in the Rates inwards, and in the Examples
of computation, Chap. 3.

(b) To be ascertained, secured, raised, levied, recovered, answered, paid,
and accounted for, by such rules, ways, means, and methods, under such
penalties and forfeitures, and in such manner and form, as directed for the
former duty, N^o 13.

(a) 3 and 4 Ann. cap. 4. § 5.

G

(b) 3 and 4 Ann. cap. 4. § 7.

DRUGS,

The duty.

DRUGS, viz.	(c) Rated in the first column of rates in Chap. the second	For every 20 s. of their respective rates, <i>but regard to be had to the rule, at the end of the Rates on drugs, in favour of a direct importation, &c.</i>	0 2 0 or 10 per cent.
	(d) Rated in the 2d column of rates in Chap. the second	For every 20 s. of such their respective rates	0 0 9½ or 4 per cent.
	(e) Not rated in the 1st col. of rates in Ch. 2d. and imported from East-India, China, or Persia -	For every 20 s. of the true and real value thereof, according to the gross price (<i>reduced</i>) at which they shall be sold at the candle	0 0 9½ or 4 per cent.
	(f) Not at all rated, and imported from any other places -	For every 20 s. of their values upon the oath or affirmation of the importer, as for the old subsidy	4 per cent.
(g) PORCELAIN, commonly called China or Japan-ware, made of earth -		For every 20 s. of the true and real value thereof, according to the gross price (<i>reduced</i>) at which they shall be sold at the candle	0 2 4⅙ or 12 per cent.

(b) This duty on Porcelain and Unrated drugs from East-India, &c. is to be secured, ascertained, valued, raised, levied, collected, answered, and paid by such ways and means, and with such allowances, and in such manner and form, &c. as directed for the Old Subsidy on unrated East-India goods.

The gross duty.

(i) WHITE CALLICOES, which do not pay duties as muslins	For every 20 s. of the true and real value thereof, according to the gross price, at which they shall be sold at the candle	0 3 0 or 15 per cent.
DIMITIES		
ALL OTHER MANUFACTURES MADE OF COTTON		

(k) This duty on White callicoes, Dimities, and other Manufactures made of cotton, is to be secured, ascertained, valued, raised, levied, collected, answered, and paid by such ways and means, and subject to such allowances, and in such manner and form, as directed for the Fifteen per cent. on Muslins, N^o 12.

Upon due exportation within the times limited by law, DRAWBACK OR REPAYMENT (l) of this duty must be allowed, or (m) the SECURITY vacated, viz.

The drawback.

(n) BORAX refined in Great-Britain	as unrefined.
(o) CAMPHIRE refined in Great-Britain	as unrefined.
(p) SPICE	two-thirds.
(q) PICTURES	nothing.
(r) THE REST	all.

(c) 3 and 4 Ann. cap. 4. § 8, 9.

(d) { 3 and 4 Ann. cap. 4. § 8, 9.
11 Geo. I. cap. 7. § 3.

(e) { 2 and 3 Ann. cap. 9. § 6, 7.
3 and 4 Ann. cap. 4. § 8, 9.

(f) { 3 and 4 Ann. cap. 4. § 8, 9, 10.
11 Geo. I. cap. 7. § 7.

(g) { 2 and 3 Ann. cap. 9. § 6, 7.
3 and 4 Ann. cap. 4. § 8.

(h) 3 and 4 Ann. cap. 4. § 9.

(i) 3 and 4 Ann. cap. 4. § 8.

(s) { 3 and 4 Ann. cap. 4. § 9.
7 Geo. I. cap. 21. § 11.

(l) 7 Geo. I. cap. 21. § 10.

(m) 3 and 4 Ann. cap. 4. § 12.

(n) 17 Geo. II. cap. 31. § 3.

(o) 17 Geo. II. cap. 31. § 3.

(p) { 3 and 4 Ann. cap. 4. § 7.

{ 12 and 13 Will. III. cap. 11. § 10.
6 and 7 Will. III. cap. 7. § 5.

(q) 8 Geo. I. cap. 20. § 49.

(r) 3 and 4 Ann. cap. 4. § 12. Note,

Note, Under this title was comprehended an additional duty on COFFEE, TEA, COCOA NUTS, CHOCOLATE, and COCOA PASTE, of as much as the former duty, N^o 13. but was repealed by the same Acts which repealed that duty.

N^o 15. Second 25 per Cent. on French Goods.

BY 7 and 8 Will. III. cap. 20. § 3, 4, 5, 6. was granted from 28 February 1696, for 21 years, and from thence to the end of the next sessions of parliament.

1 Geo. I. cap. 12. § 3. continued for ever.

APPROPRIATION.

See N° I. CUSTOMS.

(a) This branch is, over and above all former duties and impositions, to be paid upon the importation of the following goods, and to be raised, levied, collected, and paid in the same manner and form, and by such rules, means, and ways, and under such penalties and forfeitures, as directed for the Customs.

The duty.

		per ton.		per gal.		
		l.	s.	d.		
FRENCH {	Vinegar	15	0	0	,059523	
	Wine	25	0	0	,099206	
	All other goods (b), except brandy (c) and other spirits, of the growth, product, or manufacture of France; for every 20 s. of their respective rates or values upon oath (but regard to be had to the rule at the end of the Rates of drugs in favour of a direct importation, &c.)			0	5	0

(d) Which duty is to be paid in ready money, without any deduction; except upon (e) French wines imported in casks, out of which must be deducted 6 l. per cent. as out of the former duties.

So that this duty net upon French wines, imported } per ton. | per gal.
in casks, will be _____ } 23 10 0 | ,093253
Upon exportation _____ NOT DRAWN BACK.

Note, *Under this title was comprehended a duty on*

FRENCH BRANDY { of single proof — 30 0 0 } But by 6 Geo. II. cap. 17.
 { of double proof — 60 0 0 } § 2. repealed after 24
 June 1733.

(a) { 7 and 8 Will. III. cap. 20. § 2. 7.
11 Geo. I. cap. 7. § 3. 7.

(b) 6 Geo. II. cap. 17. § 2.

(c) See Branch N° 6.

(d) 7 and 8 Will. III. cap. 20. § 2, 3, 4,
5, 6.

(c) 6 Geo. I, cap. 12, § 2.

N° 16. COINAGE ON WINE, &c.

BY 18 Car. II. cap. 5. § 6. 11.	was granted	until 20 Decemb. 1671
from 20 December 1666		
25 Car. II. ——— cap. 8. § 1.	from the end of that sess.	
1 Jac. II. ——— 7. — 2.	from 1 Aug. 1685	
4 and 5 Will. and Mar. — 24. — 3.	from 13 Feb. 1692	
12 and 13 Will. III. — 11. — 16.	from 1 June 1701	
7 Ann. ——— 24. — 1.	from 1 Mar. 1708	
1 Geo. I. ——— 43. — 1.	from 1 Mar. 1715	for 7 years,
9 ——— 19. — 1.	from 1 Mar. 1723	
4 Geo. II. ——— 12. — 1.	from 1 Mar. 1730	
12 ——— 5. — 1.	from 1 Mar. 1738	
19 ——— 14. — 1.	from 1 Mar. 1745	
27 ——— 11. — 1.	from 1 Mar. 1754	

And until the end of the first sessions of the several parliaments then next following.

APPROPRIATION.

By 18 Car. II. cap. 5. § 9. this branch is appropriated to defray the charge and expence of the mint, and of assaying, melting down, waste, and coinage of gold and silver, and to the encouragement of bringing in of gold and silver into the mint, there to be coined into the current coin of the kingdom.

(a) It is, over and above all other duties, to be paid on the importation of the following commodities.

	Duty.	
	The ton.	The gal.
WINE (<i>except</i> Prizage-wine, <i>which is exempted by practice</i>)	0 10 0	,001984
VINEGAR		
CYDER		
BEER		

(b) The goods subject to this duty are liable to the same penalties and forfeitures for non-payment thereof, as are appointed by the Act of tonnage and poundage, and the Act of frauds, for non-payment of duties by those Acts imposed.

Upon due exportation within the time limited by law, DRAWBACK OR REPAYMENT of this duty must be allowed as follows.

	Drawback.
(c) WINE-LEES, which pay duty as wine	nothing.
(d) ALL THE REST	all.

(a) 18 Car. II. cap. 5. § 6.

(b) 18 Car. II. cap. 5. § 7.

(c) 1 Geo. II. cap. 17. § 4.

(d) { 18 Car. II. cap. 5. § 8.
7 Geo. I. cap. 21. § 10.

N^o 17. COINAGE ON SPIRITS.

A P P R O P R I A T I O N.

THIS branch was granted with, and appropriated to the same uses as, the Coinage on wine, &c. N^o 16; but by the 9th of Geo. II. cap. 23. § 17. from the 29th of September 1736 this (as well as all other duties then payable on Spirits) is made part of the Aggregate Fund; and by the 27th of Geo. II. cap. 11. § 3. this branch is declared to continue for, and during such term, for which any of the rates, duties, and revenues, composing the said Aggregate Fund, were granted, and payable.

(a) It is, over and above all other duties, to be paid on the importation of the following commodities. Duty.

	The ton.	The gal.
BRANDY ——— } STRONG WATERS }	1 0 0	,003968

(b) The goods subject to this duty are liable to the same penalties and forfeitures for non-payment thereof, as are appointed by the Act of tonnage and poundage, and the Act for frauds, for the non-payment of the duties by those Acts imposed.

(c) On exportation within the times limited by law, this duty is WHOLLY DRAWN BACK.

(a) 13 Car. II. cap. 5. § 6.

(b) 13 Car. II. cap. 5. § 7.

(c) { 13 Car. II. cap. 5. § 8.
7 Geo. I. cap. 21. § 10.

N^o 18. Duty on Pepper, Raisins, and Spice.

BY 8 Ann. cap. 7. § 14. was granted from 6 Feb. 1709, for 32 years.
6 Geo. I. cap. 4. § 1. continued for ever.

A P P R O P R I A T I O N.

By 6 Geo. I. cap. 4. this branch is appropriated to the increased and additional fund of the South-Sea company, for so much of the annuities (granted by 8 Ann. cap. 7.) as was subscribed to the capital of the said company, and the surplus to the Aggregate Fund.

(a) This branch is, over and above all former duties, to be paid upon the importation of the following goods; and is to be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means, and methods, and under such penalties and forfeitures, as the other duties upon the same respective goods.

	The gross duty.
CINNAMON } CLOVES } MACE } NUTMEGS }	As much as all their respective former duties.
RAISINS of all sorts, the hundred weight, containing 112 lb — 0 5 0	
(c) PEPPER, except { Not imported directly from the place of its growth in British-built shipping, the pound }	0 1 6
Long pepper (d) { Imported directly from the place of its growth in British-built shipping, the pound }	0 0 3

(a) 8 Ann. cap. 7. § 36.

(b) 8 Ann. cap. 7. § 14. 16. 17. 18. 19.
29. 35.

(c) { 8 Ann. cap. 7. § 15.

8 Geo. I. cap. 7. § 15. 16.

(d) 9 Ann. cap. 6. § 59.

But

(e) But pepper at importation must be warehoused, upon payment of the half subsidy, and, if exported, is liable to no further duty; and this duty is to be paid only for what shall be delivered out of such warehouses, in order to be consumed in Great-Britain.

(f) For the * payment of this duty on all the aforesaid goods, except Pepper, the importer is to be allowed 12 months, upon his giving security at the Custom-house; but if he pays down the same in ready money, he is to be allowed 10 l. per cent. prompt payment.

For further information relating to the bonds to be given for this duty, see *Bonds and Intérest* in the Index.

Upon due exportation within the times limited by law, drawback or repayment (g) of this duty must be allowed, or the (h) security vacated, viz.

The drawback.

(i) PEPPER, as having paid only the half subsidy ————— nothing.

(k) ALL THE REST ————— all.

Note, Under this title was comprehended a duty on
 SNUFF not of the product or }
 manufacture of the British } 0 3 0 { But by 12 Geo. I. cap. 26.
 plantations, the pound — } § 1. is repealed after 31
 May 1726.

(e) 8 Ann. cap. 7. § 20. 24.

(f) 8 Ann. cap. 7. § 25.

(g) 7 Geo. I. cap. 21. § 10.

(b) 8 Ann. cap. 7. § 28.

(i) 8 Ann. cap. 7. § 24.

(k) 8 Ann. cap. 7. § 28.

* For the method of payment of this duty on East-India goods, see Chap. 3d.

N^o 19. Subsidy and One per Cent. outwards,

with the duties on { Leather
 White woollen cloths } exported.
 Foreign goods used in dying }

The Subsidy outwards.

BY 12 Car. II. cap. 4. § 2. was granted as part of the Subsidy of poundage, and continued therewith to 1 Aug. 1710.

9 Ann. — cap. 6. § 1. revived from 8 March 1710, for 32 years.

3 Geo. I. — 7. — 1. continued for ever.

A P P R O P R I A T I O N.

By 3 Geo. I. cap. 7. this branch, together with

N^o 21. Additional Duty on Candles,

23. Additional Duty on Coals, &c.

26. Duty on Hides and Skins,

27. Additional Duty on Hides and Skins,

28. Duty on Sope, Paper, &c.

are made part of the general Fund by that Act established.

This Subsidy, as well as the Subsidy inwards, is composed of a TONNAGE and a POUNDAGE, and is to be paid in ready money before shipping off, in order for exportation.

(a) Subject to TONNAGE was all beer exported, viz. l. s. d.

For every ton of beer to be exported in shipping English-built, } 0 2 0
 in money ————— }

For every ton of beer exported in any other shipping, in money 0 6 0

(a) See the end of Rates outwards.

By

By 1 Will. and Mar. cap. 22. this duty was altered, and thereby beer and ale (together with fyder and mum) exported, were to pay 1 s. per ton.

(b) Subject to POUNDAGE were all other goods and merchandize, native commodities, and manufactures thereof, exported,

except { FUSTIANS ————— } See Rates
 { GARMENTS and WEARING APPAREL of all sorts — } outwards.
 { JEWELS, PRECIOUS STONES, and PEARLS ————— }
 (c) HERRINGS, and other sea-fish, taken by any of his majesty's subjects, and exported in ships belonging to the subjects of the realm. And except
 (d) OLD DRAPERIES } being subject respectively to a special duty.
 and
 (e) LEATHER ————— }

This duty (of poundage) is to be levied and collected according to the particular RATES affixed respectively in the column of rates outwards; or if not there rated, (f) according to the respective real VALUE and PRICES to be ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them; from which rates, values, or prices, this subsidy is to be taken for every twenty shillings thereof } l. s. d.
 } o 1 0

Note, That native commodities and manufactures thereof exported by aliens were liable to a double subsidy, that is, to pay one shilling more on every twenty shillings; but this was repealed by 25 Car. II. cap. 6.

But for the encouragement of manufactures, this branch has been taken off many sorts of goods exported (particularly woollen) by (g) several Acts of parliament, which are respectively referred to in the Rates outwards.

By 22 Car. II. cap. 13. § 8. this duty was altered as to HORSES, &c. exported, being therein regulated as follows.

For every HORSE, MARE, or GELDING, exported to parts beyond the seas in amity with his majesty ————— } o 5 0

By 9 Ann. cap. 6. and cap. 23. this duty was altered as to COALS EXPORTED, which see at large in the Rates outwards.

And by 8 Geo. I. cap. 15. § 7. the (b) several and respective subsidies, and other duties, payable on the exportation of ANY GOODS OR MERCHANDIZE of the PRODUCT OR MANUFACTURE of GREAT-BRITAIN, are to cease and determine, and be no longer due, or payable, except on these following.

ALUM.
 COALS.
 CONEY HAIR, or WOOL.
 COPPERAS.
 GLEW.
 HAIR of all sorts.
 HARES WOOL.
 HORSES.
 LAPIS CALAMINARIS.

LEAD.
 LEAD ORE.
 LEATHER TANNED.
 LITHARGE OF LEAD.
 SKINS of all sorts.
 TIN.
 WHITE WOOLLEN CLOTH.
 WOOL CARDS.

(i) Provided that due entries of the goods so exempted from duties be first made

(b) 12 Car. II. cap. 4. § 2.

(c) 12 Car. II. cap. 4. § 6.

(d) 6 Ann. cap. 8.

(e) 20 Car. II. cap. 5.

(f) Rule at the end of Rates outwards.

(g) { 1 Will. and Mar. cap. 12.
 3 and 4 Will. and Mar. cap. 8.
 7 and 8 Will. III. cap. 39.
 11 and 12 Will. III. cap. 20.
 7 Ann. cap. 8.
 (h) 8 Geo. I. cap. 15. § 7 and 8.
 (i) 8 Geo. I. cap. 15. § 9.

in the Custom-house at the port of exportation, in the same manner and form (expressing quantities and qualities respectively) as was before practised; and that they be shipped by the proper officers; on failure whereof, the goods are liable to the same duties as before.

Leather, &c.

By 20 Car. II. cap. 5. § 2. liberty was granted to export leather, sheep and calve-skins, bought in open fair or market, on payment of the following duties.

LEATHER of all sorts, SHEEP-SKINS and CALVE-SKINS tanned, } 0 1 0
tawed or dressed, the hundred weight, containing 112 lb — }

Woollen Cloths white.

By the Act of tonnage and poundage (k) was granted a subsidy on Woollen Cloths or Old Drapery, being by British 3 s. 4 d. and by aliens 6 s. 8 d. to be paid on every short woollen cloth exported; but by 11 and 12 Will. III. cap. 20. this duty was repealed.

And by 6 Ann. cap. 8. § 1. a duty was laid on White woollen cloths exported, being

For every piece of WHITE WOOLLEN CLOTH, commonly called } 0 5 0
BROAD CLOTH ————— }

Foreign Goods used in dying.

This duty was granted by the 8th of Geo. I. cap. 15. § 11, 12. being a subsidy of poundage to be paid on the exportation of the following goods used in dying, which before had been imported duty free.

AGARICK.

ANNATTO.

ANTIMONIUM CRUDUM.

AQUA PORTIS.

ARGOL.

ARSENICK.

BAY BERRIES.

BRAZIL, or FARNAMBUCK WOOD.

BRAZILETTO, or JAMAICA WOOD.

COCHINEAL.

CREAM OF TARTAR.

FUSTICK.

GALLS.

GUM ARABICK, or

GUM SENICA.

INDICO of all sorts.

ISINGLASS.

LITMUS.

LOGWOOD.

MADDER of all sorts.

MADDER ROOTS.

NICORAGUA WOOD.

ORCHAL.

ORCHELIA.

POMEGRANATE PEELS.

RED, or GUINEA WOOD.

SAFFLORE.

SAL ARMONIACK.

SAL GEM.

SAPAN WOOD.

RED SAUNDERS.

SHOEMACK.

STICKLACK.

TURNSOLE.

VALONIA.

VERDIGREASE.

(l) It is to be raised, received, levied, and recovered by the same ways and means, and under the same penalties and forfeitures, and with such allowance for goods lost or taken at sea, and to have the like and respective continuances as the subsidy of poundage on native commodities exported.

(k) 12 Car. II. cap. 4. § 3.

(l) 8 Geo. I. cap. 15. § 12.

(m) This subsidy on dying goods, before enumerated, is to be paid according to their respective rates in Chap. the second, being for every 20 s. thereof } $\begin{matrix} l. & s. & d. \\ 0 & 0 & 6 \end{matrix}$

One per Cent. outwards.

By 14 Car. II. cap. 11. § 35. was first granted from 29 Septemb. 1662, during the King's life.

By 1 Jac. II. cap. 1. § 4. continued, during his life.

By the several Acts which continue the Subsidy outwards, continued, for ever.

This duty is payable in ready money, without discount, upon all goods and merchandizes liable to subsidy *, exported from any port of Great-Britain, capable of a ship or vessel of two hundred tons upon an ordinary full sea, to any part or place of the Mediterranean Sea, beyond the port of Malaga, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable.

It is one-fifth part of the aforesaid subsidies outwards, or for every 20 s. of the respective rates or values of the goods } $\begin{matrix} \text{The duty.} \\ 0 & 0 & 2\frac{8}{10} \\ \text{or} \\ 1 & \text{per cent.} \end{matrix}$

For the places subjecting ships to this duty, see *One per Cent inwards*, p. 16, 17.

* It is understood practically, that *foreign goods used in dying* (before enumerated) are not liable to this duty of One per Cent.

(m) 8 Geo. I. cap. 15. § 11.

N^o 20. DUTY ON CANDLES.

BY 8 Ann. cap. 9. § 1. was granted from 1 May 1710. for five years. 9 ——— 21. — 7. continued for ever.

A P P R O P R I A T I O N.

See N^o 7. Imposit on Wines and Vinegar.

(a) This branch is, over and above all former customs, subsidies, or other duties, to be * paid before landing, in ready money, without discount, upon the importation of all Candles; and is to be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the other duties upon Candles imported.

The duty.

CANDLES MADE OF WAX, or usually called or sold for Wax candles, notwithstanding the mixture of any other ingredients therewith, the pound } $\begin{matrix} 0 & 0 & 4 \\ 0 & 0 & 0\frac{1}{2} \end{matrix}$
CANDLES MADE OF TALLOW, and all other candles, the pound

(b) Upon exportation NOT DRAWN BACK.

(a) 8 Ann. cap. 9. § 1. 3. 4.

| (b) 23 Geo. II. cap. 21. § 36.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

N^o 21. ADDITIONAL DUTY ON CANDLES.

BY 9 Ann. cap. 6. § 11. was granted from 25 March 1711, for 32 years,
3 Geo. I. cap. 7. § 1. continued for ever.

A P P R O P R I A T I O N.

See N^o 19. Subsidy outwards.

(a) This branch is, over and above all other duties, to be * paid in ready money, without discount, upon the importation of all Candles, viz.

The duty.

CANDLES MADE OF WAX, or usually called or sold for Wax candles, notwithstanding the mixture of any other ingredients therewith, the pound } 0 0 4

CANDLES MADE OF TALLOW, and all other candles, the pound } 0 0 0 $\frac{1}{2}$

(b) To be raised, levied, recovered, collected, and paid by such ways and means, and under such penalties and forfeitures, and subject to such allowances, drawbacks, rules, and directions, and in such methods, form, and manner, as directed for the former new duty, N^o 20.

(a) 9 Ann. cap. 6. § 11.

(b) 9 Ann. cap. 6. § 11. 12. 17.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

N^o 22. DUTY on COALS imported, and on COALS, CULM, and CINDERS, brought coastwise.

BY 8 Ann. cap. 4. § 1. was granted from 29 Septemb. 1710, for 32 years.
5 Geo. I. — 19. — 1. continued for ever.

A P P R O P R I A T I O N.

This branch is appropriated to the payment of lottery annuities 1710, subscribed into the capital of the South-Sea company, in pursuance of 5 Geo. I. cap. 19. and 6 Geo. I. cap. 4. and the surplus to the Aggregate Fund.

(a) This branch is, over and above all former duties, to be paid upon the following goods; and to be under the management of the commissioners of the Customs, who are to cause it to be raised, levied, collected, and paid into the Exchequer, distinct from all other branches.

(b) Due entries of the ships and goods must be made at the Custom-house in the port of discharge; and the duty be answered and paid to such collector as shall be appointed by his majesty, or any four or more of the commissioners of the Customs, before bulk of the ship be broken, or any of the goods unladen, measured, or weighed.

Gross duty.

COALS, except Charcoal made of wood,	{ Imported from parts beyond the seas —	If such as are usually sold by weight, for every ton containing 20 C. weight	{ 0 3 0
		If such as are usually sold by the chal- der, or any other measure reducible to the chalder; for every chalder con- taining 36 bushels Winchester measure	
To be paid by the importers.			

(a) 8 Ann. cap. 4. § 2.

(b) { 9 and 10 Will. III. cap. 13. § 8.
4 Ann. cap. 6. § 4, 5.
8 Ann. cap. 4. § 3.

COALS,

			Gross duty.
COALS, except Charcoal made of wood,	Brought coast- wise, or from port to port of Great Britain	If such as are usually sold by weight, for every ton containing 20 hun- dred weight —————	0 2 0
		If such as are usually sold by the chal- der, &c. for every chalders containing 36 bushels <i>Winchester</i> measure ———	0 3 0
CULM	Brought coastwise	For every chalders, containing thirty six bushels <i>Winchester</i> measure ———	0 0 7½
CINDERS made of pit coal	Brought coastwise	For every chalders, containing thirty six bushels <i>Winchester</i> measure ———	0 3 0

To be paid at the ports of landing, and to be charged upon the owners or masters of the ships.

(c) But for such of the said coals, culm, or cinders, as are carried from the bridge of *Sterling* to the town of *Dunbar*, or to any part betwixt them, or from (d) *Ellen-Foot* to *Bank-End* in the county of *Cumberland*, or from any place to any other place betwixt them, this duty is not to be taken.

(e) For payment of the aforesaid duty, the owner is to be allowed three months time, upon his giving good and sufficient security; but if he chuses to pay ready money, he is to be allowed 10 per cent. per annum; which for the said three months is —————

Discount.

2½ per cent.

(f) If after payment or security of this duty, the goods shall be carried to any other place of this kingdom, it shall not be again demanded or paid.

For further information relating to the bonds to be given for this duty, and for other regulations, see *Bonds, Coals, and Interest*, in the Index.

(g) Upon due exportation, as directed for the old subsidy, &c. (b) or upon due proof by oath before the collector, that they have been used in melting of copper and tin ore within the counties of *Cornwall* and *Devon*, (i) or in fire-engines for draining tin or copper mines in *Cornwall*, this duty is to be WHOLLY REPAID, or an ALLOWANCE made out of the Over-sea duties.

(c) 8 Ann. cap. 4. § 39.

(d) 8 Geo. I. cap. 14. § 14.

(e) 9 and 10 Will. III. cap. 13. § 12.

(f) 9 and 10 Will. III. cap. 13. § 12.

(g) 9 and 10 Will. III. cap. 13. § 12.

(b) 9 Ann. cap. 6. § 54.

(i) 14 Geo. II. cap. 41. § 3.

Nº 23. ADDITIONAL DUTY on COALS imported, and on COALS, CULM, and CINDERS, brought coastwise.

BY 9 Ann. cap. 6. § 8. was granted from 8 Mar. 1710, for 32 years, 3 Geo. I. — 7. — 1. continued for ever.

A P P R O P R I A T I O N.

See Nº 19. Subsidy outwards.

(a) This branch is, over and above all former duties, to be paid for the following goods.

(a) 9 Ann. cap. 6. § 8.

			Gross duty.
COALS, except Charcoal made of wood,	Imported from parts beyond the seas —	If such as are usually sold by weight, for every ton containing 20 C. weight	0 2 0
		If such as are usually sold by the chald, or any other measure reducible to the chald; for every chald containing 36 bushels <i>Winchester</i> measure	0 3 0
	Brought coastwise, or from port to port of Great-Britain —	If such as are usually sold by weight, for every ton containing 20 C. weight	0 1 4
		If such as are usually sold by the chald, &c. for every chald containing 36 bushels <i>Winchester</i> measure	0 2 0
	CULM —	Brought coastwise { For every chald containing thirty-six bushels <i>Winchester</i> measure	0 0 4 ⁴ / ₃
	CINDERS made of pit coal —	Brought coastwise { For every chald containing thirty-six bushels <i>Winchester</i> measure	0 2 0

(b) But for such of the said coals, culm, and cinders, as are carried from the bridge of *Sterling* to the town of *Dunbar*, or to *Redhead*, or to any part betwixt them, or from (c) *Ellen-Foot* to *Bank-End* in the county of *Cumberland*, or from any place to any other place betwixt them, this duty is not to be taken.

(d) And it is to be raised, levied, collected, and recovered in such manner and form, and subject to such allowances and repayments, and under such penalties, forfeitures, disabilities, and according to such rules, methods, and directions, as directed for the former duty, N^o 22.

(b) 9 Ann. cap. 6. § 10.

(c) 8 Geo. I. cap. 14. § 14.

(d) 9 Ann. cap. 6. § 8. 9. 17.

N^o 24. DUTY on COALS and CULM for building CHURCHES, &c.

BY 9 Ann. cap. 22. § 1. was granted from 29 September 1716 ————— } to 28 Septemb. 1724.
 1 Geo. I. cap. 23. § 1. continued ————— to ditto ————— 1725.
 5 ————— 9. — 1. ditto ————— to 25 March — 1751.
 6 ————— 4. — 1. ditto ————— for ever.

A P P R O P R I A T I O N.

By 1 Geo. II. cap. 8. this branch is appropriated to the payment of the interest of 1,750,000 l. advanced by the Bank.

(a) This duty is, over and above all other impositions and duties, to be paid on the following goods.

(b) ALL COALS AND CULM imported into the port of LONDON, or the river of THAMES, within the liberty of the said city	Such as are usually sold by the chald, containing 36 bushels <i>Winchester</i> measure	0 3 0
	Such as are actually sold by the ton, for every ton containing 20 hundred weight	0 3 0

(a) { 9 Ann. cap. 22. § 1.
 (b) {

(c) To be raised, levied, and collected in the same manner, method and form, and under such penalties and forfeitures, as are expressed or referred to by any law in force, for raising or collecting any duties before due on coals or culm brought coastwise to the said port of London.

Therefore for bonds, discounts, and other regulations, see Branch N^o 22.

(d) One hundred chalder of coals are allowed annually for the use of Chelsea hospital free of this duty.

On exportation _____ NOT DRAWN BACK.

(c) 9 Ann. cap. 22. § 1.

| (d) 9 Ann. cap. 22. § 8.

N^o 25. DUTY on HOPS.

BY 9 Ann. cap. 12. § 1. was granted from 1 June 1711, for four years.
1 Geo. I. — 2. — 17. continued _____ to 1 August 1715.
1 — 12. — 5. ditto _____ for ever.

A P P R O P R I A T I O N.

See N^o I. CUSTOMS.

(a) This branch is, over and above all other duties, customs and subsidies, to be paid down in ready money upon the importation of all HOPS, viz.

The duty.

Hops, the pound, avoirdupoise weight _____ 0 0 3

(b) To be ascertained, secured, raised, levied, recovered and answered by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the other duties on Hops imported.

Upon exportation _____ NOT DRAWN BACK.

(a) 9 Ann. cap. 12. § 1.

| (b) 9 Ann. cap. 12. § 3. 4. 39.

N^o 26. DUTY on HIDES, SKINS, &c.

BY 9 Ann. cap. 11. § 1. was granted from 24 June 1711, for 32 years.
3 Geo. I. — 7. — 1. continued for ever.

A P P R O P R I A T I O N.

See N^o 19. Subsidy outwards.

(a) This duty is, over and above all former duties, customs, and subsidies, to be * paid in ready money, without discount, upon the entry, and before the landing of the following goods imported: and (b) is to be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as directed for the Customs.

The duty.

l. s. d.

HIDES	{	Buffalo, Elk, Loshee, or any other Hides dressed in oil,	}	0	0	4
		the pound _____				
		Russia hides, the pound _____		0	0	2

(a) 9 Ann. cap. 11. § 1. 3. 4. 5.

| (b) 9 Ann. cap. 11. § 7. 9.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

HIDES

		The duty.		
		<i>l.</i>	<i>s.</i>	<i>d.</i>
HIDES	All other tanned Hides, not specially charged, the pound	0	0	1 $\frac{1}{2}$
	Of Horses, Mares, and Geldings, dressed in alum and salt, or meal, or otherwise tawed, the hide	0	1	0
	Of Steers, Cows, or any other Hides, of what kind soever (except Horses, Mares, and Geldings) dressed in alum and salt, or meal, or otherwise tawed, the hide	0	2	0
	Calve skins { tanned, the pound	0	0	1 $\frac{1}{2}$
SKINS	{ dressed in alum and salt, or meal, or otherwise tawed, the pound	0	0	1 $\frac{1}{2}$
	Commonly called Cordivants, the dozen	0	4	0
	Deer skins dressed in oil or alum, or otherwise perfectly dressed, the pound	0	0	6
	Dogs skins dressed in alum or salt, or otherwise, the pound	0	0	0 $\frac{1}{2}$
	Goat skins (not usually called Cordivants) however dressed, the pound	0	0	6
	Kids skins, dressed or undressed, or not perfectly dressed, the dozen	0	1	0
	Kids skins dressed in alum and salt, or meal, or otherwise tawed, the pound	0	0	1 $\frac{1}{2}$
	Lamb skins { dressed in oil, the dozen	0	1	0
	{ tanned, the dozen	0	0	9
	{ dressed, or tawed otherwise, the dozen	0	0	6
	Sheep skins { dressed in oil, the dozen	0	1	6
	{ tanned, the dozen	0	0	9
	{ dressed, or tawed otherwise, the dozen	0	0	6
	Slink calve skins { with the hair on, however dressed, the pound	0	0	1
	{ without the hair on, however dressed, the pound	0	0	0 $\frac{1}{2}$
ALL OTHER HIDES and SKINS, and PIECES OF HIDES and SKINS, tanned, tawed or dressed, and all Wares made into Manufactures of LEATHER, or any Manufacture whereof the most valuable part is LEATHER; for every 20 s. of the (<i>d</i>) true and real value or worth to be sold at the port of importation, to be affirmed upon the oath of the merchant or importer, without any abatement for this or any former duty		0	3	0
		or 15 percent		
PARCHMENT, the dozen		0	0	6
VELLUM, the dozen		0	1	0

Upon due exportation, as directed for the Old Subsidy, &c. and upon (*e*) sufficient security given before shipping, that the goods shall not be relanded or brought on shore again in Great-Britain, DRAWBACK of this duty must be allowed as follows, viz.

		The drawback.
(<i>f</i>) HIDES and CALVE SKINS		} two-thirds.
(<i>g</i>) SHEEP and LAMB SKINS tanned, tawed, or dressed		
THE REST		nothing.

For the several regulations, see *Hides* in the Index.

(*d*) 9 Ann. cap. 11. § 3. 8.
(*e*) 9 Ann. cap. 11. § 39.

(*f*) 9 Ann. cap. 11. § 40.
(*g*) 12 Ann. cap. 9. § 69.

And by 9 Ann. cap. 23. § 38. 43. from 11 June 1711, for 32 years,
By 3 Geo. I. — 7. — thence continued — for ever,
was granted and continued a duty on the following goods, to be applied to
the same uses.

The duty.

CARDS imported, the pack	0 0 6	} But by { 3 Edw. IV. cap. 4. } Prohibited to 10 Ann. — 19 } be imported.
DICE imported, the pair	0 5 0	
ROCK SALT, exported to Ireland, the ton	0 9 0	} But by 8 Geo. I. cap. 15. repealed with the other duties outwards, after 25 March 1722.

N^o 27. ADDITIONAL DUTY ON HIDES, SKINS, &c.

BY 10 Ann. cap. 26. § 1. 2. 7. 32. 46. was granted from } for 32 years.
the respective commencements ————— }
3 Geo. I. cap. 7. § 1. continued for ever.

A P P R O P R I A T I O N.

See N^o 19. Subsidy outwards.

This branch is, over and above all former duties, customs, and subsidies, to
be * paid in ready money, without discount, upon importation of the follow-
ing goods,

(a) From the first of August, 1712.

The duty.

		l.	s.	d.
HIDES	Buffalo, Elk, Loshee, or any other Hides dressed in oil, the pound	0	0	3
	Russia hides, the pound	0	0	1
	All other tanned hides, the pound	0	0	2
	Of Horses, Mares, and Geldings, dressed in alum and salt, or meal, or otherwise tawed, the hide	0	1	0
	All other Hides, so dressed or tawed, the hide	0	1	6
SKINS	Calve skins { dressed in alum and salt, or meal, or otherwise tawed, the pound	0	0	1 $\frac{1}{2}$
	tanned, the pound	0	0	2
	Commonly called Cordivants, the dozen	0	4	0
	Deer skins perfectly dressed, the pound	0	0	3
	Dogs skins however dressed, the pound	0	0	0 $\frac{1}{2}$
	Goat skins of all sorts (except Cordivants) however dress- ed, the dozen	0	4	0
	Kids skins, dressed or undressed, or not perfectly dressed, the dozen	0	0	6
	Kids skins dressed in alum and salt, or meal, or other- wise tawed, the pound	0	0	1 $\frac{1}{2}$
	Lamb skins { tanned, the dozen	0	0	9
	dressed in oil, the dozen	0	1	0
	otherwise dressed or tawed, the dozen	0	0	6
	Sheep skins { tanned, the dozen	0	0	9
	dressed in oil, the dozen	0	1	6
	otherwise dressed or tawed, the dozen	0	0	6

(a) 10 Ann. cap. 26. § 1, 2.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

SKINS

		The duty.		
		l.	s.	d.
SKINS	{ Slink calve skins —	with the hair on, however dressed, the pound		0 0 1
		without the hair, however dressed, the pound —————		0 0 0½

ALL OTHER HIDES and SKINS, and PIECES OF HIDES and SKINS, tanned, tawed or dressed, and all Wares made into Manufactures of LEATHER, or any Manufacture whereof the most valuable part is LEATHER; for every 20s. of the true and real value or worth to be sold at the port of importation, to be affirmed upon the oath of the merchant, without any abatement for this or any former duty — } 0 3 0 or 15 per cent.

(b) { PARCHMENT, the dozen — 0 2 0
VELLUM, the dozen — 0 3 0

(c) Which duties are to be ascertained, raised, levied, recovered and secured, by such ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as directed for the former duty, N^o 26.

(d) STARCH, the pound, avoirdupoise weight — 0 0 2

(e) To be raised, levied, recovered, answered and paid, by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such allowances, &c. as directed for the Duty on soap, N^o 28.

(f) From the first of July, 1712.

GILT WIRE, the ounce troy — 0 1 0

SILVER WIRE, the ounce troy — 0 0 9

(g) To be raised, levied, recovered and paid by such rules, ways, means, and methods, and in such manner and form, &c. as directed for the Duty on soap, N^o 28.

Upon due exportation, as directed for the old subsidy, &c. and also upon sufficient security given before shipping, that the goods shall not be reloaded in Great-Britain, DRAWBACK of this duty must be allowed as follows, viz.

		The drawback.
(h) HIDES and CALVE SKINS	—	two-thirds.
(i) ALL THE REST	—	nothing.

Note, Under this Title was comprehended a duty on the following goods, viz.

(k) From the 16th of June, 1712.

TEA	COFFEE, the pound	0 1 0	{ But by 10 Geo. I. cap. 10. § 1. repealed after 24 June 1724. But by 11 Geo. I. cap. 30. § 7. prohibited to be imported, or returned.
	From the East-Indies, the lb	0 2 0	
	From any other place, the lb	0 5 0	

DRUGS, except Dying drugs and Turpentine from the British plantations; for every 20s. of their respective real values upon oath, prices at the candle, or rates in the first column; but without the allowance in favour of a direct importation, &c. —————	{	l. s. d.			{ But by 11 Geo. I. cap. 7. § 9. repealed after 25 March 1725.
		0	4	0	
		or 20 per cent.			

- (b) 10 Ann. cap. 26. § 3.
(c) 10 Ann. cap. 26. § 4.
(d) 10 Ann. cap. 26. § 7.
(e) 10 Ann. cap. 26. § 8.
(f) 10 Ann. cap. 26. § 46.

- (g) 10 Ann. cap. 26. § 47.
(h) 10 Ann. cap. 26. § 4, 5.
(i) { 10 Ann. cap. 26. § 4. 46.
23 Geo. II. cap. 21. § 36.
(k) 10 Ann. cap. 26. § 32. 33. 40. 41.
N^o 28.

N^o 28. DUTY on SOPE and PAPER, &c.

BY 10 Ann. cap. 19. § 1. 31. 32. 65. was granted from } for 32 years.
 the several commencements _____ }
 3 Geo. I. cap. 7. § 1. continued for ever.

A P P R O P R I A T I O N.

See N^o 19. Subsidy outwards.

This branch is, over and above all former duties, customs, and subsidies, to be paid by the importer, in ready money, without discount, upon the entry, and before the landing of the following goods imported.

(a) From the 10th of June, 1712.

The duty.

SOPE, the pound weight _____ 0 0 2

By the said Act of 10th of Ann. cap. 19. § 31. 33. after the 24th of June 1712, certain duties were laid on the several species of paper therein recited, being those (undermentioned) which have no rates prefixed to them in the first column; and for such paper as was not specified therein, this duty payable thereon was 20 per cent. according to the real and true value thereof to be sold at the port of importation (upon the oath of the importer), without any abatement for this, or any former duty.

But by 11 Geo. I. cap. 7. § 4. instead of such value on the oath of the importer, rates were adjusted for the payment of the said duty. On which rates this duty of 20 per cent. is here respectively computed, and the sums thereof inserted in the second column, thereby to correspond with those duties specified in the Act of 10 Ann. cap. 19.

And moreover, by the said Act of 11 Geo. I. cap. 7. § 5. it is declared, that if any new fabrick of paper shall be imported, which is not particularly valued or rated in the Book of rates, such paper shall pay the several duties that are chargeable on paper which is nearest above in size and goodness.

		Rates by 11 Geo. I. cap. 7.			Duty.		
PAPER, vocat.	Atlas {	Fine, the ream _____	—	—	—	0	16 0
	Atlas {	Ordinary, the ream _____	—	—	—	0	8 0
	Bastard, or Double copy, the ream _____		—	—	—	0	2 0
	Blue {	Paper for sugar-bakers, the single ream —	0	5	10	0	1 2
		Royal, the ream _____	—	—	—	0	2 0
	Brown paper, the bundle, containing 40 quires —		0	3	4	0	0 8
	Cap, vocat. Brown cap, the ream _____		0	5	0	0	1 0
	Cartridge, the ream _____		—	—	—	0	1 6
	Chancery, double, the ream _____		—	—	—	0	2 0
	Crown {	Genoa crown - { fine, the ream —	—	—	—	0	1 6
		Genoa crown - { second, the ream —	—	—	—	0	1 0
		German crown, the ream _____	—	—	—	0	1 0
		Printing crown { fine, the ream —	0	5	0	0	1 0
	Demy - {	Printing crown { 2d ordinary, the ream —	0	3	9	0	0 9
		Fine, the ream _____	—	—	—	0	4 0
		Second, the ream _____	—	—	—	0	2 6
	Printing, the ream _____		—	—	—	0	1 8

(a) 10 Ann. cap. 19. § 1.

			Rates by 11 Geo. I. cap. 7.			Duty.		
PAPER, vocat.	Demy — {	Genoa demy { Fine, the ream —	—	—	—	0	2	0
		Second, the ream —	—	—	—	0	1	6
		German demy, the ream —	—	—	—	0	1	6
	Elephant {	Fine, the ream —	—	—	—	0	8	0
		Ordinary, the ream —	—	—	—	0	3	3
		Fine, the ream —	—	—	—	0	2	6
	Fools cap {	Second, the ream —	—	—	—	0	2	0
		Genoa fools cap { Fine, the ream —	—	—	—	0	1	6
		Second, the ream —	—	—	—	0	1	0
		German fools cap, the ream —	—	—	—	0	1	0
		Printing { Fine, the ream —	0	5	0	0	1	0
	Imperial — {	fools cap { 2d ordinary, the ream —	0	3	9	0	0	9
		Fine, the ream —	—	—	—	0	16	0
		Second writing imperial, the ream —	2	15	0	0	11	0
	Lombard German, the ream —	—	—	—	0	1	0	
	Medium — {	Fine, the ream —	—	—	—	0	6	0
		Genoa medium, the ream —	—	—	—	0	2	6
		Second writing medium, the ream —	1	0	0	0	4	0
	Painted paper, the ream —	—	—	—	0	8	0	
	Post — {	Fine large post, the ream —	—	—	—	0	2	6
		Small post, the ream —	0	7	6	0	1	6
	Pot — {	Superfine pot, the ream —	—	—	—	0	2	0
		Second fine pot, the ream —	—	—	—	0	1	6
		Genoa pot — { Fine, the ream —	—	3	9	0	0	9
		Second, the ream —						
		Ordinary pot, the ream —	—	—	—	0	8	0
	Royal — {	Fine, the ream —	—	—	—	0	8	0
		Holland royal { Fine, the ream —	—	—	—	0	3	3
		Second fine, the ream —	—	10	—	0	2	0
		Genoa royal, the ream —	—	—	—	0	3	3
		Ordinary royal, the ream —	0	5	0	0	1	0
		Super-royal fine, the ream —	—	—	—	0	12	0
		Second writing { Royal, the ream —	1	7	6	0	5	6
		Sup. royal, the ream —	2	0	0	0	8	0
	(c) { The ream to contain — 20 quires							
{ The quire to contain — 24 sheets.								
MILL-BOARDS								
PASTE-BOARDS								
SCALE-BOARDS								
{ the hundred weight —		—	—	—	0	5	0	

(d) To be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the former duties on the same commodities.

(c) 10 Ann. cap. 19. § 39.

(b) 10 Ann. cap. 19. § 3. 4. 35. 36.

From 20 July, 1712.

(e) LINENS CHEQUERED, STRIPED, PRINTED, PAINTED, STAINED, OR DYED after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (except (f) Lawns, striped or chequered Linens, being all white, Neckcloths striped at the ends only, Barras or Packing canvas, and Buckrams); for every 20 s. of the true and real value or worth to be sold at the port of importation, upon the oath of the importer, without any abatement for this or any former duty ———— } l. s. d.
0 3 0
or
15 percent.

(g) To be raised, levied and collected, in the same manner and form; and by such rules, ways, and methods, as the aforesaid duty on paper.

Upon due exportation, as directed for the Old Subsidy, &c. and also upon sufficient security given before shipping, that the goods shall not be reloaded in Great-Britain, this duty is to be DRAWN BACK OR REPAID, as follows.

The drawback.

(b) PAPER } ———— nothing.
(i) SOPE } ————
(k) ALL THE REST ———— all.

(l) And, moreover, for such paper as shall be used in printing books in the Latin, Greek, Oriental, or Northern languages, in the universities of Oxford and Cambridge, or in Scotland; on a certificate in writing by the vice-chancellor of the respective university, that oath hath been made before him by the chief manager of the press, of the kinds and quantities of paper so used, a warrant or order of the Treasury is to be made out, for the repayment of this duty.

For the regulations relating to the importation and exportation of linen, see *Linens* in the Index.

(m) Note, Under this title was comprehended a duty on Books, Prints, and Maps, after the rate of 30 l. per cent. according to the true and real value or worth thereof, to be sold at the port of importation, upon the oath of the importer; but by 12 Ann. cap. 5. § 1. after the 24th of June 1714, the said duty is repealed.

(e) 10 Ann. cap. 19. § 65.

(f) 12 Ann. cap. 19. § 1.

(g) 10 Ann. cap. 19. § 66.

(b) 10 Geo. II. cap. 27. § 4.

(i) 23 Geo. II. cap. 21. § 36.

(k) 10 Ann. cap. 19. § 56. 58. 91. 93.

(l) 10 Ann. cap. 19. § 63, 64.

(m) 10 Ann. cap. 19. § 32, 33.

N^o 29. Additional Duty on Sope, Paper, &c.

BY 12 Ann. cap. 9. § 1. 2. 7. 9. was granted from 2 August 1714 } for 32 years,
6 Geo. I. cap. 4. § 1. continued for ever.

A P P R O P R I A T I O N.

By 6 Geo. I. this branch, together with branch N^o 30, Duty on coals exported, is appropriated to the increased and additional fund of the South-Sea company, for payment of so much of the lottery orders 1714 as were subscribed into the capital of the said company.

And by 2 Geo. II. cap. 3. § 1, 2. from 24 June 1729, after reserving sufficient to satisfy the annuity on the lottery orders abovementioned, and the additional

ditional allowance for charges of management, the surplus is appropriated for payment of the interest of 1,250,000 l. advanced by the Bank.

This branch is, over and above all former duties, customs, subsidies, and rates, to be paid by the importer in ready money, without discount, upon the entry, and before the landing of the following goods imported.

	The duty.
(a) SOPE, the pound weight _____	0 0 1
(b) { PAPER MILL-BOARDS PASTE-BOARDS SCALE-BOARDS } _____	{ A moiety or half of the duty N ^o 28.
(c) LINENS CHEQUERED, STRIPED, PRINTED, PAINTED, STAINED, or DYED after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (except Buckrams, Lawns, Canvas, Barras, and Silesia Neckcloths), and which may be lawfully used here; for every 20 s. of the true and real value or worth to be sold at the port of importation, upon the oath of the importer, without any abatement for this or any other duty _____	{ 0 3 0 or 15 per cent.
(d) STARCH, the pound weight _____	0 0 2

(e) To be raised, levied, ascertained, secured, collected, answered and paid, by such ways, means, and methods, and under such penalties and forfeitures, and with the like allowances and drawbacks, and in such manner and form respectively, as the former duties charged on the same commodities, in the Branches N^o 27 and 28.

- (a) 12 Ann. cap. 9. § 1.
(b) { 12 Ann. cap. 9. § 2, 3.
11 Geo. I. cap. 7. § 4.
(c) 12 Ann. cap. 9. § 7.

- (d) 12 Ann. cap. 9. § 9.
(e) { 12 Ann. cap. 9. § 12. 14. 16.
10 Geo. II. cap. 27. § 4.

N^o 30. DUTY on COALS exported.

BY 12 Ann. cap. 9. § 11. was granted from 2 August 1714, for 32 years.
6 Geo. I. — 4. — 1. continued for ever.

A P P R O P R I A T I O N.

See N^o 29. Additional duty on sope, &c.

(a) This branch is, over and above the former duties, to be paid on the entry outwards, and before the shipping, of coals.

	The duty.
COALS to be shipped for exportation to parts beyond the seas, except to Ireland, the Isle of Man, or the British plantations; for every chalder, Newcastle measure _____	{ In foreign bottoms — 0 5 0 In British bottoms — 0 3 0

(b) To be raised, levied, ascertained, secured, collected, answered and paid, by such ways, means, and methods, and in such manner and form, as the former duties on exportation.

- (a) 12 Ann. cap. 9. § 11.

- (b) 12 Ann. cap. 9. § 12. 14.

N^o 31. DUTY ON SAILCLOTH.

BY	12 Ann. cap. 16. § 1.	was granted from	} for seven years.	} And until the end of the next sess. of parl.
	21 July 1713	_____		
	5 Geo. I. cap. 25. § 2.	continued _____		
	10 _____ 27. - 4.	further continued _____		
	8 Geo. II. — 18. - 1.	ditto _____		
	15 and 16 — 35. - 1.	ditto _____		
	20 _____ 45. - 1.	ditto _____	to 1 June - 1754.	
	27 _____ 18. - 6.	ditto _____	to 29 Sept. 1760.	

A P P R O P R I A T I O N.

This branch was originally given for the bounties of one peny per ell, granted by 12 Ann. cap. 16. § 2. and one peny per ell, granted by 4 Geo. II. cap. 23. § 4. on British-made sailcloth or canvas, fit for, or made into sails, exported by way of merchandize.

But by 23 Geo. II. cap. 21. § 26. and 26 Geo. II. cap. 32. § 9. these bounties, from 1 June 1750, are to be paid out of such part of the Old Subsidy, as is applicable to incidents, and the money arising by this branch, by virtue of 1 Geo. I. cap. 12. is appropriated to the Aggregate Fund.

(a) This duty is, over and above all former subsidies, duties, impositions, and payments, to be paid on the following goods.

	The duty.
	l. s. d.
FOREIGN-MADE SAILS AND SAILCLOTH, or CANVAS, usually entered as <i>Hollands duck</i> or <i>Vitry canvas</i> , which shall be fit for making sails for navigating ships, and imported into Great-Britain by way of merchandize (except canvas of the manufacture of Ireland); for every ell _____	} 0 0 1
(b) And also (until 24 June 1758, and from thence to the end of the then next sessions of parliament) FOREIGN-MADE SAILS used in, or being on board any ship belonging to his majesty's subjects (except ships from the East-Indies); for every ell _____	

(c) To be raised, collected, and recovered, by such ways, means and methods, and in such form and manner, as any subsidy for goods imported..

By 23 Geo. II. cap. 32. § 1. 3. was granted, from the 29th of September 1750, during the continuance of a bounty on Irish sailcloth of 4 d. and 2 d. a yard, respectively granted by an Act of parliament in Ireland of 19 Geo. II. the following duty, viz.

CANVAS, or SAILCLOTH, of the manufacture of Ireland, on which the several bounties abovementioned, of 4 d. and 2 d. a yard respectively, have been allowed, imported into Great-Britain _____	} Of the value of 14 d. a yard and upwards, for every yard _____	} 0 0 4
	} Of the value of 10 d. a yard, and under 14 d. a yard, for every yard _____	} 0 0 2

This duty is to be levied, recovered, and paid, by such means and methods, and under such penalties and forfeitures, and applied to the same uses and purposes, as the duties now payable on the importation of foreign sailcloth.

For further regulations, see *Ireland and Sailcloth* in the Index.

On exportation _____ NOT DRAWN BACK.

(a) 12 Ann. cap. 16. § 1.

(b) { 19 Geo. II. cap. 27. § 1.
26 Geo. II. cap. 32. § 3.

(c) 12 Ann. cap. 16. § 1.

N^o 16. COINAGE ON WINE, &c.

BY 18 Car. II. cap. 5. § 6. 11.	was granted	until 20 De-
from 20 December 1666		cemb. 1671
25 Car. II. ——— cap. 8. § 1.	{ from the end	
	{ of that sess.	
1 Jac. II. ——— 7. — 2.	{ from 1 Aug.	
	{ 1685	
4 and 5 Will. and Mar. — 24. — 3.	{ from 13 Feb.	
	{ 1692	
12 and 13 Will. III. — 11. — 16.	{ from 1 June	
	{ 1701	
7 Ann. ——— 24. — 1.	{ from 1 Mar	
	{ 1708	
1 Geo. I. ——— 43. — 1.	{ from 1 Mar.	
	{ 1715	
9 ——— 19. — 1.	{ from 1 Mar.	
	{ 1723	
4 Geo. II. ——— 12. — 1.	{ from 1 Mar.	
	{ 1730	
12 ——— 5. — 1.	{ from 1 Mar.	
	{ 1738	
19 ——— 14. — 1.	{ from 1 Mar.	
	{ 1745	
27 ——— 11. — 1.	{ from 1 Mar.	
	{ 1754	

for 7 years,

And until
the end of
the first ses-
sions of the
several par-
liaments then
next follow-
ing.

A P P R O P R I A T I O N.

By 18 Car. II. cap. 5. § 9. this branch is appropriated to defray the charge and expence of the mint, and of assaying, melting down, waste, and coinage of gold and silver, and to the encouragement of bringing in of gold and silver into the mint, there to be coined into the current coin of the kingdom.

(a) It is, over and above all other duties, to be paid on the importation of the following commodities. Duty.

WINE (<i>except</i> Prizage-wine, <i>which is exempted by practice</i>)	The ton.	The gal.
VINEGAR	0 10 0	,001984
CYDER		
BEER		

(b) The goods subject to this duty are liable to the same penalties and forfeitures for non-payment thereof, as are appointed by the Act of tonnage and poundage, and the Act of frauds, for non-payment of duties by those Acts imposed.

Upon due exportation within the time limited by law, DRAWBACK OR REPAYMENT of this duty must be allowed as follows.

(c) WINE-LEES, which pay duty as wine	Drawback,
(d) ALL THE REST	nothing.
	all.

(a) 18 Car. II. cap. 5. § 6.

(b) 18 Car. II. cap. 5. § 7.

(c) 1 Geo. II. cap. 17. § 4.

(d) { 18 Car. II. cap. 5. § 8.
7 Geo. I. cap. 21. § 10.

(e) But pepper at importation must be warehoused, upon payment of the half subsidy, and, if exported, is liable to no further duty; and this duty is to be paid only for what shall be delivered out of such warehouses, in order to be consumed in Great-Britain.

(f) For the * payment of this duty on all the aforesaid goods, except Pepper, the importer is to be allowed 12 months, upon his giving security at the Custom-house; but if he pays down the same in ready money, he is to be allowed 10 l. per cent. prompt payment.

For further information relating to the bonds to be given for this duty, see *Bonds and Intérest* in the Index.

Upon due exportation within the times limited by law, drawback or repayment (g) of this duty must be allowed, or the (b) security vacated, viz.

The drawback.

(i) PEPPER, as having paid only the half subsidy ————— nothing.

(k) ALL THE REST ————— all.

Note, *Under this title was comprehended a duty on*
 SNUFF not of the product or } 0 3 0 { *But by 12 Geo. I. cap. 26.*
 manufacture of the British } *§ 1. is repealed after 31*
 plantations, the pound — } *May 1726.*

(e) 8 Ann. cap. 7. § 20. 24.

(f) 8 Ann. cap. 7. § 25.

(g) 7 Geo. I. cap. 21. § 10.

(b) 8 Ann. cap. 7. § 28.

(i) 8 Ann. cap. 7. § 24.

(k) 8 Ann. cap. 7. § 28.

* For the method of payment of this duty on East-India goods, see Chap. 3d.

N^o 19. Subsidy and One per Cent. outwards,

with the duties on { Leather
 White woollen cloths } exported.
 Foreign goods used in dying }

The Subsidy outwards.

BY 12 Car. II. cap. 4. § 2. was granted as part of the Subsidy of poundage, and continued therewith to 1 Aug. 1710.

9 Ann. — cap. 6. § 1. revived from 8 March 1710, for 32 years.

3 Geo. I. — 7. — 1. continued for ever.

A P P R O P R I A T I O N.

By 3 Geo. I. cap. 7. this branch, together with

N^o 21. Additional Duty on Candles,

23. Additional Duty on Coals, &c.

26. Duty on Hides and Skins,

27. Additional Duty on Hides and Skins,

28. Duty on Sope, Paper, &c.

are made part of the general Fund by that Act established.

This Subsidy, as well as the Subsidy inwards, is composed of a TONNAGE and a POUNDAGE, and is to be paid in ready money before shipping off, in order for exportation.

(a) Subject to TONNAGE was all beer exported, viz. l. s. d.

For every ton of beer to be exported in shipping English-built, } 0 2 0
 in money ————— }

For every ton of beer exported in any other shipping, in money 0 6 0

(a) See the end of Rates outwards.

By

By 1 Will. and Mar. cap. 22. this duty was altered, and thereby beer and ale (together with fyder and mum) exported, were to pay 1 s. per ton.

(b) Subject to POUNDAGE were all other goods and merchandize, native commodities, and manufactures thereof, exported,

except { FUSTIANS ————— } See Rates
 { GARMENTS and WEARING APPAREL of all sorts — } outwards.
 { JEWELS, PRECIOUS STONES, and PEARLS — }
 (c) HERRINGS, and other sea-fish, taken by any of his majesty's subjects, and exported in ships belonging to the subjects of the realm. And except
 (d) OLD DRAPERIES }
 and } being subject respectively to a special duty.
 (e) LEATHER ——— }

This duty (of poundage) is to be levied and collected according to the particular RATES affixed respectively in the column of rates outwards; or if not there rated, (f) according to the respective real VALUE and PRICES to be ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them; from which rates, values, or prices, this subsidy is to be taken for every twenty shillings thereof } l. s. d.
 } o 1 0

Note, That native commodities and manufactures thereof exported by aliens were liable to a double subsidy, that is, to pay one shilling more on every twenty shillings; but this was repealed by 25 Car. II. cap. 6.

But for the encouragement of manufactures, this branch has been taken off many sorts of goods exported (particularly woollen) by (g) several Acts of parliament, which are respectively referred to in the Rates outwards.

By 22 Car. II. cap. 13. § 8. this duty was altered as to HORSES, &c. exported, being therein regulated as follows.

For every HORSE, MARE, or GELDING, exported to parts beyond the seas in amity with his majesty ——— } o 5 0

By 9 Ann. cap. 6. and cap. 23. this duty was altered as to COALS EXPORTED, which see at large in the Rates outwards.

And by 8 Geo. I. cap. 15. § 7. the (b) several and respective subsidies, and other duties, payable on the exportation of ANY GOODS OR MERCHANDIZE of the PRODUCT OR MANUFACTURE of GREAT-BRITAIN, are to cease and determine, and be no longer due, or payable, except on these following.

ALUM.
 COALS.
 CONEY HAIR, or WOOL.
 COPPERAS.
 GLEW.
 HAIR of all sorts.
 HARES WOOL.
 HORSES.
 LAPIS CALAMINARIS.

LEAD.
 LEAD ORE.
 LEATHER TANNED.
 LITHARGE OF LEAD.
 SKINS of all sorts.
 TIN.
 WHITE WOOLLEN CLOTH.
 WOOL CARDS.

(i) Provided that due entries of the goods so exempted from duties be first made

(b) 12 Car. II. cap. 4. § 2.
 (c) 12 Car. II. cap. 4. § 6.
 (d) 6 Ann. cap. 8.
 (e) 20 Car. II. cap. 5.
 (f) Rule at the end of Rates outwards.

(g) { 1 Will. and Mar. cap. 12.
 3 and 4 Will. and Mar. cap. 8.
 7 and 8 Will. III. cap. 39.
 11 and 12 Will. III. cap. 20.
 7 Ann. cap. 8.
 (b) 8 Geo. I. cap. 15. § 7 and 8.
 (i) 8 Geo. I. cap. 15. § 9.

in the Custom-house at the port of exportation, in the same manner and form (expressing quantities and qualities respectively) as was before practised; and that they be shipped by the proper officers; on failure whereof, the goods are liable to the same duties as before.

Leather, &c.

By 20 Car. II. cap. 5. § 2. liberty was granted to export leather, sheep and calve-skins, bought in open fair or market, on payment of the following duties.

LEATHER of all sorts, SHEEP-SKINS and CALVE-SKINS tanned, }
tawed or dressed, the hundred weight, containing 112 lb — } 0 1 0

Woollen Cloths white.

By the Act of tonnage and poundage (k) was granted a subsidy on Woollen Cloths or Old Drapery, being by British 3 s. 4 d. and by aliens 6 s. 8 d. to be paid on every short woollen cloth exported; but by 11 and 12 Will. III. cap. 20. this duty was repealed.

And by 6 Ann. cap. 8. § 1. a duty was laid on White woollen cloths exported, being

For every piece of WHITE WOOLLEN CLOTH, commonly called }
BROAD CLOTH ————— } 0 5 0

Foreign Goods used in dying.

This duty was granted by the 8th of Geo. I. cap. 15. § 11, 12. being a subsidy of poundage to be paid on the exportation of the following goods used in dying, which before had been imported duty free.

AGARICK.	LOGWOOD.
ANNATTO.	MADDER of all sorts.
ANTIMONIUM CRUDUM.	MADDER ROOTS.
AQUA FORTIS.	NICORAGUA WOOD.
ARGOL.	ORCHAL.
ARSENICK.	ORCHELIA.
BAY BERRIES.	POMEGRANATE PEELS.
BRAZIL, or FARNAMBUCK WOOD.	RED, or GUINEA WOOD.
BRAZILETTO, or JAMAICA WOOD.	SAFFLORE.
COCHINEAL.	SAL ARMONIACK.
CREAM OF TARTAR.	SAL GEM.
FUSTICK.	SAPAN WOOD.
GALLS.	RED SAUNDERS.
GUM ARABICK, or	SHOEMACK.
GUM SENICA.	STICKLACK.
INDICO of all sorts.	TURNSOLE.
ISINGLASS.	VALONIA.
LITMUS.	VERDIGREASE.

(l) It is to be raised, received, levied, and recovered by the same ways and means, and under the same penalties and forfeitures, and with such allowance for goods lost or taken at sea, and to have the like and respective continuances as the subsidy of poundage on native commodities exported.

(k) 12 Car. II. cap. 4. § 3.

l 8 Geo. I. cap. 15. § 12.

(m) This subsidy on dying goods, before enumerated, is to be paid } l. s. d.
according to their respective rates in Chap. the second, being for } 0 0 6
every 20 s. thereof _____

One per Cent. outwards.

By 14 Car. II. cap. 11. § 35. was first granted from 29 Septemb. 1662, during the King's life.

By 1 Jac. II. cap. 1. § 4. continued, during his life.

By the several Acts which continue the Subsidy outwards, continued, for ever.

This duty is payable in ready money, without discount, upon all goods and merchandizes liable to subsidy *, exported from any port of Great-Britain, capable of a ship or vessel of two hundred tons upon an ordinary full sea, to any part or place of the Mediterranean Sea, beyond the port of Malaga, in any ship or vessel that hath not two decks, and doth carry less than sixteen pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable.

It is one-fifth part of the aforefaid subsidies outwards, or } The duty
for every 20 s. of the respective rates or values of the } 0 0 2 ⁸/₁₀
goods _____ } or
_____ } 1 per cent.

For the places subjecting ships to this duty, see *One per Cent inwards*, p. 16, 17.

* It is understood practically, that *foreign goods used in dying* (before enumerated) are not liable to this duty of One per Cent.

(m) 8 Geo. I. cap. 15. § 11.

N^o 20. DUTY ON CANDLES.

BY 8 Ann. cap. 9. § 1. was granted from 1 May 1710. for five years.
9 ———— 21. — 7. continued for ever.

A P P R O P R I A T I O N.

See N^o 7. Imposit on Wines and Vinegar.

(a) This branch is, over and above all former customs, subsidies, or other duties, to be * paid before landing, in ready money, without discount, upon the importation of all Candles; and is to be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the other duties upon Candles imported.

The duty.

CANDLES MADE OF WAX, or usually called or sold for Wax }
candles, notwithstanding the mixture of any other ingredi- } 0 0 4
ents therewith, the pound _____ }
CANDLES MADE OF TALLOW, and all other candles, the pound 0 0 0 ¹/₂

(b) Upon exportation NOT DRAWN BACK.

(a) 8 Ann. cap. 9. § 1. 3. 4.

| (b) 23 Geo. II. cap. 21. § 36.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

N^o 21. ADDITIONAL DUTY ON CANDLES.

BY 9 Ann. cap. 6. § 11. was granted from 25 March 1711, for 32 years,
3 Geo. I. cap. 7. § 1. continued for ever.

A P P R O P R I A T I O N.

See N^o 19. Subsidy outwards.

(a) This branch is, over and above all other duties, to be * paid in ready money, without discount, upon the importation of all Candles, viz.

The duty.

CANDLES MADE OF WAX, or usually called or sold for Wax }
candles, notwithstanding the mixture of any other ingre- } o o 4
dients therewith, the pound —————

CANDLES MADE OF TALLOW, and all other candles, the pound o o o $\frac{1}{2}$

(b) To be raised, levied, recovered, collected, and paid by such ways and means, and under such penalties and forfeitures, and subject to such allowances, drawbacks, rules, and directions, and in such methods, form, and manner, as directed for the former new duty, N^o 20.

(a) 9 Ann. cap. 6. § 11.

(b) 9 Ann. cap. 6. § 11. 12. 17.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

N^o 22. DUTY ON COALS imported, and on COALS, CULM, and CINDERS, brought coastwise.

BY 8 Ann. cap. 4. § 1. was granted from 29 Septemb. 1710, for 32 years.
5 Geo. I. — 19. — 1. continued for ever.

A P P R O P R I A T I O N.

This branch is appropriated to the payment of lottery annuities 1710, subscribed into the capital of the South-Sea company, in pursuance of 5 Geo. I. cap. 19. and 6 Geo. I. cap. 4. and the surplus to the Aggregate Fund.

(a) This branch is, over and above all former duties, to be paid upon the following goods; and to be under the management of the commissioners of the Customs, who are to cause it to be raised, levied, collected, and paid into the Exchequer, distinct from all other branches.

(b) Due entries of the ships and goods must be made at the Custom-house in the port of discharge; and the duty be answered and paid to such collector as shall be appointed by his majesty, or any four or more of the commissioners of the Customs, before bulk of the ship be broken, or any of the goods unladen, measured, or weighed.

Gross duty.

COALS, except Charcoal made of wood,	{	Imported from parts beyond the seas —	{	If such as are usually sold by weight, for every ton containing 20 C. weight	}	o 3 o
				If such as are usually sold by the chal- der, or any other measure reducible to the chalder; for every chalder con- taining 36 bushels Winchester measure		

To be paid by the importers.

(a) 8 Ann. cap. 4. § 2.

(b) { 9 and 10 Will. III. cap. 13. § 8.
4 Ann. cap. 6. § 4, 5.
8 Ann. cap. 4. § 3.

COALS,

			Gross duty.
COALS, except Charcoal made of wood,	{ Brought coast- wise, or from port to port of Great Britain	{ If such as are usually sold by weight, for every ton containing 20 hun- dred weight —————	{ 0 2 0
		{ If such as are usually sold by the chal- der, &c. for every chalder containing 36 bushels <i>Winchester</i> measure ———	{ 0 3 0
CULM ———	{ Brought coastwise	{ For every chalder, containing thirty six bushels <i>Winchester</i> measure ———	{ 0 0 7½
CINDERS made of pit coal	{ Brought coastwise	{ For every chalder, containing thirty six bushels <i>Winchester</i> measure ———	{ 0 3 0

To be paid at the ports of landing, and to be charged upon the owners or masters of the ships.

(c) But for such of the said coals, culm, or cinders, as are carried from the bridge of *Sterling* to the town of *Dunbar*, or to any part betwixt them, or from (d) *Ellen-Foot* to *Bank-End* in the county of *Cumberland*, or from any place to any other place betwixt them, this duty is not to be taken.

(e) For payment of the afore said duty, the owner is to be allowed three months time, upon his giving good and sufficient security; but if he chuses to pay ready money, he is to be allowed 10 per cent. per annum; which for the said three months is —————

Discount.

2½ per cent.

(f) If after payment or security of this duty, the goods shall be carried to any other place of this kingdom, it shall not be again demanded or paid.

For further information relating to the bonds to be given for this duty, and for other regulations, see *Bonds, Coals, and Interest*, in the Index.

(g) Upon due exportation, as directed for the old subsidy, &c. (h) or upon due proof by oath before the collector, that they have been used in melting of copper and tin ore within the counties of *Cornwall* and *Devon*, (i) or in fire-engines for draining tin or copper mines in *Cornwall*, this duty is to be WHOLLY REPAID, OR AN ALLOWANCE made out of the Over-sea duties.

(c) 8 Ann. cap. 4. § 39.

(d) 8 Geo. I. cap. 14. § 14.

(e) 9 and 10 Will. III. cap. 13. § 12.

(f) 9 and 10 Will. III. cap. 13. § 12.

(g) 9 and 10 Will. III. cap. 13. § 12.

(h) 9 Ann. cap. 6. § 54.

(i) 14 Geo. II. cap. 41. § 3.

Nº 23. ADDITIONAL DUTY ON COALS imported, and on COALS, CULM, and CINDERS, brought coastwise.

BY 9 Ann. cap. 6. § 8. was granted from 8 Mar. 1710, for 32 years.
3 Geo. I. — 7. — 1. continued for ever.

APPROPRIATION.

See Nº 19. Subsidy outwards.

(a) This branch is, over and above all former duties, to be paid for the following goods.

(a) 9 Ann. cap. 6. § 8.

			Gross duty.
COALS, except Charcoal made of wood,	Imported from parts beyond the seas —	If such as are usually sold by weight, for every ton containing 20 C. weight	0 2 0
		If such as are usually sold by the chald, or any other measure reducible to the chald; for every chald containing 36 bushels <i>Winchester</i> measure	0 3 0
	Brought coastwise, or from port to port of Great-Britain —	If such as are usually sold by weight, for every ton containing 20 C. weight	0 1 4
		If such as are usually sold by the chald, &c. for every chald containing 36 bushels <i>Winchester</i> measure	0 2 0
	CULM —	Brought coastwise { For every chald containing thirty-six bushels <i>Winchester</i> measure	0 0 4 ⁴ / ₃
	CINDERS made of pit coal —	Brought coastwise { For every chald containing thirty-six bushels <i>Winchester</i> measure	0 2 0

(b) But for such of the said coals, culm, and cinders, as are carried from the bridge of *Sterling* to the town of *Dunbar*, or to *Redhead*, or to any part betwixt them, or from (c) *Ellen-Foot* to *Bank-End* in the county of *Cumberland*, or from any place to any other place betwixt them, this duty is not to be taken.

(d) And it is to be raised, levied, collected, and recovered in such manner and form, and subject to such allowances and repayments, and under such penalties, forfeitures, disabilities, and according to such rules, methods, and directions, as directed for the former duty, N^o 22.

(b) 9 Ann. cap. 6. § 10.

(c) 8 Geo. I. cap. 14. § 14.

(d) 9 Ann. cap. 6. § 8. 9. 17.

N^o 24. DUTY on COALS and CULM for building CHURCHES, &c.

BY 9 Ann. cap. 22. § 1. was granted from 29 September 1716 ————— } to 28 Septemb. 1724.
 1 Geo. I. cap. 23. § 1. continued ————— to ditto ————— 1725.
 5 ————— 9. — 1. ditto ————— to 25 March — 1751.
 6 ————— 4. — 1. ditto ————— for ever.

A P P R O P R I A T I O N.

By 1 Geo. II. cap. 8. this branch is appropriated to the payment of the interest of 1,750,000 l. advanced by the Bank.

(a) This duty is, over and above all other impositions and duties, to be paid on the following goods.

(b) ALL COALS AND CULM imported into the port of LONDON, or the river of THAMES, within the liberty of the said city	Such as are usually sold by the chald, containing 36 bushels <i>Winchester</i> measure	0 3 0
	Such as are actually sold by the ton, for every ton containing 20 hundred weight	0 3 0

(a) { 9 Ann. cap. 22. § 1.
 (b) {

(c) To be raised, levied, and collected in the same manner, method and form, and under such penalties and forfeitures, as are expressed or referred to by any law in force, for raising or collecting any duties before due on coals or culm brought coastwise to the said port of London.

Therefore for bonds, discounts, and other regulations, see Branch N° 22.

(d) One hundred chalder of coals are allowed annually for the use of Chelsea hospital free of this duty.

On exportation _____ NOT DRAWN BACK.

(c) 9 Ann. cap. 22. § 1.

| (d) 9 Ann. cap. 22. § 8.

N° 25. DUTY on HOPS.

BY 9 Ann. cap. 12. § 1. was granted from 1 June 1711, for four years.
1 Geo. I. — 2. — 17. continued _____ to 1 August 1715.
1 — 12. — 5. ditto _____ for ever.

A P P R O P R I A T I O N.

See N° I. CUSTOMS.

(a) This branch is, over and above all other duties, customs and subsidies, to be paid down in ready money upon the importation of all HOPS, viz. The duty.

Hops, the pound, avoirdupoise weight _____ 0 0 3

(b) To be ascertained, secured, raised, levied, recovered and answered by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as the other duties on Hops imported.

Upon exportation _____ NOT DRAWN BACK.

(a) 9 Ann. cap. 12. § 1.

| (b) 9 Ann. cap. 12. § 3. 4. 39.

N° 26. DUTY on HIDES, SKINS, &c.

BY 9 Ann. cap. 11. § 1. was granted from 24 June 1711, for 32 years.
3 Geo. I. — 7. — 1. continued for ever.

A P P R O P R I A T I O N.

See N° 19. Subsidy outwards.

(a) This duty is, over and above all former duties, customs, and subsidies, to be * paid in ready money, without discount, upon the entry, and before the landing of the following goods imported: and (b) is to be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means, and methods, and under such penalties and forfeitures, and in such manner and form, as directed for the Customs. The duty.

HIDES	{	Buffalo, Elk, Loshee, or any other Hides dressed in oil,	}	0	0	4
		the pound _____		0	0	2
		Russia hides, the pound _____		0	0	2

(a) 9 Ann. cap. 11. § 1. 3. 4. 5.

| (b) 9 Ann. cap. 11. § 7. 9.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

HIDES

		The duty.		
		l.	s.	d.
HIDES	All other tanned Hides, not specially charged, the pound	0	0	1½
	Of Horses, Mares, and Geldings, dressed in alum and salt, or meal, or otherwise tawed, the hide	0	1	0
	Of Steers, Cows, or any other Hides, of what kind soever (except Horses, Mares, and Geldings) dressed in alum and salt, or meal, or otherwise tawed, the hide	0	2	0
SKINS	Calve skins { tanned, the pound	0	0	1½
	{ dressed in alum and salt, or meal, or otherwise tawed, the pound	0	0	1½
	Commonly called Cordivants, the dozen	0	4	0
	Deer skins dressed in oil or alum, or otherwise perfectly dressed, the pound	0	0	6
	Dogs skins dressed in alum or salt, or otherwise, the pound	0	0	0½
	Goat skins (not usually called Cordivants) however dressed, the pound	0	0	6
	Kids skins, dressed or undressed, or not perfectly dressed, the dozen	0	1	0
	Kids skins dressed in alum and salt, or meal, or otherwise tawed, the pound	0	0	1½
	Lamb skins { dressed in oil, the dozen	0	1	0
	{ tanned, the dozen	0	0	9
	{ dressed, or tawed otherwise, the dozen	0	0	6
	Sheep skins { dressed in oil, the dozen	0	1	6
	{ tanned, the dozen	0	0	9
	{ dressed, or tawed otherwise, the dozen	0	0	6
	Slink calve skins { with the hair on, however dressed, the pound	0	0	1
	{ without the hair on, however dressed, the pound	0	0	0½
ALL OTHER HIDES and SKINS, and PIECES OF HIDES and SKINS, tanned, tawed or dressed, and all Wares made into Manufactures of LEATHER, or any Manufacture whereof the most valuable part is LEATHER; for every 20 s. of the (d) true and real value or worth to be sold at the port of importation, to be affirmed upon the oath of the merchant or importer, without any abatement for this or any former duty		0	3	0
		or 15 per cent		
PARCHMENT, the dozen		0	0	6
VELLUM, the dozen		0	1	0

Upon due exportation, as directed for the Old Subsidy, &c. and upon (e) sufficient security given before shipping, that the goods shall not be reloaded or brought on shore again in Great-Britain, DRAWBACK of this duty must be allowed as follows, viz.

		The drawback.
(f) HIDES and CALVE SKINS		} two-thirds.
(g) SHEEP and LAMB SKINS tanned, tawed, or dressed		
THE REST		nothing.

For the several regulations, see *Hides* in the Index.

(d) 9 Ann. cap. 11. § 3. 8.
(e) 9 Ann. cap. 11. § 39.

(f) 9 Ann. cap. 11. § 40.
(g) 12 Ann. cap. 9. § 69.

And by 9 Ann. cap. 23. § 38. 43. from 11 June 1711, for 32 years,
By 3 Geo. I. — 7. — thence continued — for ever,
was granted and continued a duty on the following goods, to be applied to
the same uses.

The duty.

CARDS imported, the pack	0 0 6	} But by { 3 Edw. IV. cap. 4. } Prohibited to	} 10 Ann. — 19 } be imported.
DICE imported, the pair	— 0 5 0		
ROCK SALT, exported to	} 0 9 0	} But by 8 Geo. I. cap. 15. repealed with	} the other duties outwards, after 25
Ireland, the ton			
			March 1722.

N^o 27. ADDITIONAL DUTY ON HIDES, SKINS, &c.

BY 10 Ann. cap. 26. § 1. 2. 7. 32. 46. was granted from } for 32 years.
the respective commencements ————— }
3 Geo. I. cap. 7. § 1. continued for ever.

A P P R O P R I A T I O N .

See N^o 19. Subsidy outwards.

This branch is, over and above all former duties, customs, and subsidies, to
be * paid in ready money, without discount, upon importation of the follow-
ing goods,

(a) From the first of August, 1712.

The duty.

		l.	s.	d.
HIDES	Buffalo, Elk, Loshee, or any other Hides dressed in oil,	}	0	0
	the pound		0	3
	Russia hides, the pound		0	0
	All other tanned hides, the pound		0	2
	Of Horses, Mares, and Geldings, dressed in alum and	}	0	1
	salt, or meal, or otherwise tawed, the hide		0	0
	All other Hides, so dressed or tawed, the hide		0	1
			6	
SKINS	Calve skins { dressed in alum and salt, or meal, or	}	0	0
	otherwise tawed, the pound		1	½
	tanned, the pound		0	0
			2	
	Commonly called Cordivants, the dozen		0	4
			0	0
	Deer skins perfectly dressed, the pound		0	0
			3	
	Dogs skins however dressed, the pound		0	0
			0	½
	Goat skins of all sorts (except Cordivants) however dress-	}	0	4
	ed, the dozen		0	0
	Kids skins, dressed or undressed, or not perfectly dressed,	}	0	0
	the dozen		6	
	Kids skins dressed in alum and salt, or meal, or other-	}	0	0
	wise tawed, the pound		1	½
	Lamb skins { tanned, the dozen	}	0	0
	dressed in oil, the dozen		1	0
	otherwise dressed or tawed, the dozen		0	6
	Sheep skins { tanned, the dozen	}	0	0
	dressed in oil, the dozen		1	6
	otherwise dressed or tawed, the dozen		0	6

(a) 10 Ann. cap. 26. § 1, 2.

* But for the method of payment of this duty on East-India goods, see Chap. 3d.

SKINS

		The duty		
		l.	s.	d.
SKINS	{ Slink calve skins —	with the hair on, however dressed, the pound		0 0 1
		without the hair, however dressed, the pound —————		0 0 0 $\frac{1}{2}$

ALL OTHER HIDES and SKINS, and PIECES OF HIDES and SKINS, tanned, tawed or dressed, and all Wares made into Manufactures of LEATHER, or any Manufacture whereof the most valuable part is LEATHER; for every 20s. of the true and real value or worth to be sold at the port of importation, to be affirmed upon the oath of the merchant, without any abatement for this or any former duty ————— } 0 3 0 or 15 per cent.

(b) { PARCHMENT, the dozen ————— 0 2 0
VELLUM, the dozen ————— 0 3 0

(c) Which duties are to be ascertained, raised, levied, recovered and secured, by such ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as directed for the former duty, N^o 26.

(d) STARCH, the pound, avoirdupoise weight ————— 0 0 2

(e) To be raised, levied, recovered, answered and paid, by such rules, ways, means, and methods, and under such penalties and forfeitures, and with such allowances, &c. as directed for the Duty on soap, N^o 28.

(f) From the first of July, 1712.

GILT WIRE, the ounce troy ————— 0 1 0

SILVER WIRE, the ounce troy ————— 0 0 9

(g) To be raised, levied, recovered and paid by such rules, ways, means, and methods, and in such manner and form, &c. as directed for the Duty on soap, N^o 28.

Upon due exportation, as directed for the old subsidy, &c. and also upon sufficient security given before shipping, that the goods shall not be reloaded in Great-Britain, DRAWBACK of this duty must be allowed as follows, viz.

		The drawback.
(b) HIDES and CALVE SKINS	—————	two-thirds.
(i) ALL THE REST	—————	nothing.

Note, Under this Title was comprehended a duty on the following goods, viz.

(k) From the 16th of June, 1712.

TEA	{	COFFEE, the pound	0 1 0	{	But by 10 Geo. I. cap. 10. § 1.
		From the East-Indies, the lb	0 2 0		repealed after 24 June 1724.
		From any other place, the lb	0 5 0		But by 11 Geo. I. cap. 30. § 7. prohibited to be imported, or returned.

		l.	s.	d.		
DRUGS, except Dying drugs and Turpentine from the British plantations; for every 20s. of their respective real values upon oath, prices at the candle, or rates in the first column; but without the allowance in favour of a direct importation, &c. —————	{	0	4	0	{	But by 11 Geo. I. cap. 7. § 9. repealed after 25 March 1725.
		or	20 per cent.			

(b) 10 Ann. cap. 26. § 3.

(c) 10 Ann. cap. 26. § 4.

(d) 10 Ann. cap. 26. § 7.

(e) 10 Ann. cap. 26. § 8.

(f) 10 Ann. cap. 26. § 46.

(g) 10 Ann. cap. 26. § 47.

(h) 10 Ann. cap. 26. § 4, 5.

(i) { 10 Ann. cap. 26. § 4. 46.

{ 23 Geo. II. cap. 21. § 36.

(k) 10 Ann. cap. 26. § 32. 33. 40. 41.

N^o 28.

N^o 28. DUTY on SOPE and PAPER, &c.

BY 10 Ann. cap. 19. § 1. 31. 32. 65. was granted from } for 32 years.
the several commencements _____
3 Geo. I. cap. 7. § 1. continued for ever.

A P P R O P R I A T I O N.

See N^o 19. Subsidy outwards.

This branch is, over and above all former duties, customs, and subsidies, to be paid by the importer, in ready money, without discount, upon the entry, and before the landing of the following goods imported.

(a) From the 10th of June, 1712.

The duty.

SOPE, the pound weight _____ 0 0 2

By the said Act of 10th of Ann. cap. 19. § 31. 33. after the 24th of June 1712, certain duties were laid on the several species of paper therein recited, being those (undermentioned) which have no rates prefixed to them in the first column; and for such paper as was not specified therein, this duty payable thereon was 20 per cent. according to the real and true value thereof to be sold at the port of importation (upon the oath of the importer), without any abatement for this, or any former duty.

But by 11 Geo. I. cap. 7. § 4. instead of such value on the oath of the importer, rates were adjusted for the payment of the said duty. On which rates this duty of 20 per cent. is here respectively computed, and the sums thereof inserted in the second column, thereby to correspond with those duties specified in the Act of 10 Ann. cap. 19.

And moreover, by the said Act of 11 Geo. I. cap. 7. § 5. it is declared, that if any new fabrick of paper shall be imported, which is not particularly valued or rated in the Book of rates, such paper shall pay the several duties that are chargeable on paper which is nearest above in size and goodness.

		Rates by 11 Geo. I. cap. 7.			Duty.		
PAPER, VOCAT.	Atlas {	Fine, the ream	—	—	—	0	16 0
		Ordinary, the ream	—	—	—	0	8 0
	Bastard, or Double copy,	the ream	—	—	—	0	2 0
	Blue {	Paper for sugar-bakers, the single ream	—	0	5 10	0	1 2
		Royal, the ream	—	—	—	0	2 0
	Brown paper,	the bundle, containing 40 quires	—	0	3 4	0	0 8
	Cap, vocat. Brown cap,	the ream	—	0	5 0	0	1 0
	Cartridge,	the ream	—	—	—	0	1 6
	Chancery, double,	the ream	—	—	—	0	2 0
	Crown {	Genoa crown - {	fine, the ream	—	—	0	1 6
			second, the ream	—	—	0	1 0
		German crown,	the ream	—	—	0	1 0
	Printing crown {	fine, the ream	—	0	5 0	0	1 0
		2d ordinary, the ream	—	0	3 9	0	0 9
	Demy - {	Fine, the ream	—	—	—	0	4 0
		Second, the ream	—	—	—	0	2 6
		Printing, the ream	—	—	—	0	1 8

(a) 10 Ann. cap. 19. § 1.

			Rates by 1 Geo. I. cap. 7.			Duty.					
PAPER, vocat.	Demy	Genoa demy	{	Fine, the ream	—	—	—	0	2	0	
				Second, the ream	—	—	—	0	1	6	
	Elephant	German demy,		the ream	—	—	—	0	1	6	
				Fine, the ream	—	—	—	0	8	0	
				Ordinary, the ream	—	—	—	0	3	3	
				Fine, the ream	—	—	—	0	2	6	
				Second, the ream	—	—	—	0	2	0	
		Fools cap	Genoa fools	{	Fine, the ream	—	—	—	0	1	6
			cap		Second, the ream	—	—	—	0	1	0
			German fools cap,		the ream	—	—	—	0	1	0
			Printing	{	Fine, the ream	0	5	0	0	1	0
			fools cap		2d ordinary, the ream	0	3	9	0	0	9
	Imperial				Fine, the ream	—	—	—	0	16	0
					Second writing imperial, the ream	2	15	0	0	11	0
	Lombard		German,		the ream	—	—	—	0	1	0
	Medium				Fine, the ream	—	—	—	0	6	0
					Genoa medium, the ream	—	—	—	0	2	6
					Second writing medium, the ream	1	0	0	0	4	0
	Painted paper,				the ream	—	—	—	0	8	0
	Post				Fine large post, the ream	—	—	—	0	2	6
					Small post, the ream	0	7	6	0	1	6
	Pot				Superfine pot, the ream	—	—	—	0	2	0
					Second fine pot, the ream	—	—	—	0	1	6
		Genoa pot		{	Fine, the ream	—	3	9	0	0	9
					Second, the ream						
					Ordinary pot, the ream	—	—	—	—	—	—
					Fine, the ream	—	—	—	0	8	0
		Holland royal		{	Fine, the ream	—	10	—	0	3	3
	Second fine, the ream										
	Royal				Genoa royal, the ream	—	—	—	0	3	3
					Ordinary royal, the ream	0	5	0	0	1	0
					Super-royal fine, the ream	—	—	—	0	12	0
		Second writing		{	Royal, the ream	1	7	6	0	5	6
					Sup. royal, the ream						
					2	0	0	0	8	0	
	(c)			The ream to contain — 20 quires							
				The quire to contain — 24 sheets.							
MILL-BOARDS			{	the hundred weight	—	—	—	0	5	0	
PASTE-BOARDS											
SCALE-BOARDS											

(d) To be ascertained, secured, raised, levied, recovered, and answered by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the former duties on the same commodities.

(c) 10 Ann. cap. 19. § 39.

(b) 10 Ann. cap. 19. § 3. 4. 35. 36.

From 20 July, 1712.

(e) LINENS CHEQUERED, STRIPED, PRINTED, PAINTED, STAINED, or DYED after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (except (f) Lawns, striped or chequered Linens, being all white, Neckcloths striped at the ends only, Barras or Packing canvas, and Buckrams); for every 20 s. of the true and real value or worth to be sold at the port of importation, upon the oath of the importer, without any abatement for this or any former duty ———— } l. s. d.
0 3 0
or
15 percent.

(g) To be raised, levied and collected, in the same manner and form; and by such rules, ways, and methods, as the aforesaid duty on paper.

Upon due exportation, as directed for the Old Subsidy, &c. and also upon sufficient security given before shipping, that the goods shall not be reloaded in Great-Britain, this duty is to be DRAWN BACK OR REPAID, as follows.

The drawback.

(b) PAPER } ———— nothing.
(i) SOPE } ————
(k) ALL THE REST ———— all.

(l) And, moreover, for such paper as shall be used in printing books in the Latin, Greek, Oriental, or Northern languages, in the universities of Oxford and Cambridge, or in Scotland; on a certificate in writing by the vice-chancellor of the respective university, that oath hath been made before him by the chief manager of the press, of the kinds and quantities of paper so used, a warrant or order of the Treasury is to be made out, for the repayment of this duty.

For the regulations relating to the importation and exportation of linen, see *Linens* in the Index.

(m) Note, Under this title was comprehended a duty on Books, Prints, and Maps, after the rate of 30 l. per cent. according to the true and real value or worth thereof, to be sold at the port of importation, upon the oath of the importer; but by 12 Ann. cap. 5. § 1. after the 24th of June 1714, the said duty is repealed.

(e) 10 Ann. cap. 19. § 65.

(f) 12 Ann. cap. 19. § 1.

(g) 10 Ann. cap. 19. § 66.

(h) 10 Geo. II. cap. 27. § 4.

(i) 23 Geo. II. cap. 21. § 36.

(k) 10 Ann. cap. 19. § 56. 58. 91. 93.

(l) 10 Ann. cap. 19. § 63, 64.

(m) 10 Ann. cap. 19. § 32, 33.

N^o 29. Additional Duty on Sope, Paper, &c.

BY 12 Ann. cap. 9. § 1. 2. 7. 9. was granted from 2 August 1714 } for 32 years,
6 Geo. I. cap. 4. § 1. continued for ever.

A P P R O P R I A T I O N.

By 6 Geo. I. this branch, together with branch N^o 30, Duty on coals exported, is appropriated to the increased and additional fund of the South-Sea company, for payment of so much of the lottery orders 1714 as were subscribed into the capital of the said company.

And by 2 Geo. II. cap. 3. § 1, 2. from 24 June 1729, after reserving sufficient to satisfy the annuity on the lottery orders abovementioned, and the additional

ditional allowance for charges of management, the furplus is appropriated for payment of the interest of 1,250,000 l. advanced by the Bank.

This branch is, over and above all former duties, customs, subsidies, and rates, to be paid by the importer in ready money, without discount, upon the entry, and before the landing of the following goods imported.

	The duty.
(a) SOPE, the pound weight _____	0 0 1
(b) $\left\{ \begin{array}{l} \text{PAPER} \\ \text{MILL-BOARDS} \\ \text{PASTE-BOARDS} \\ \text{SCALE-BOARDS} \end{array} \right\}$ _____	$\left\{ \begin{array}{l} \text{A moiety or} \\ \text{half of the} \\ \text{duty N}^{\circ} 28. \end{array} \right.$
(c) LINENS CHEQUERED, STRIPED, PRINTED, PAINTED, STAINED, or DYED after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (except Buckrams, Lawns, Canvas, Barras, and Silesia Neckcloths), and which may be lawfully used here; for every 20 s. of the true and real value or worth to be sold at the port of importation, upon the oath of the importer, without any abatement for this or any other duty _____	0 3 0 or 15 per cent.
(d) STARCH, the pound weight _____	0 0 2

(e) To be raised, levied, ascertained, secured, collected, answered and paid, by such ways, means, and methods, and under such penalties and forfeitures, and with the like allowances and drawbacks, and in such manner and form respectively, as the former duties charged on the same commodities, in the Branches N^o 27 and 28.

(a) 12 Ann. cap. 9. § 1.
(b) $\left\{ \begin{array}{l} 12 \text{ Ann. cap. 9. § 2, 3.} \\ 11 \text{ Geo. I. cap. 7. § 4.} \end{array} \right.$
(c) 12 Ann. cap. 9. § 7.

(d) 12 Ann. cap. 9. § 9.
(e) $\left\{ \begin{array}{l} 12 \text{ Ann. cap. 9. § 12, 14, 16.} \\ 10 \text{ Geo. II. cap. 27. § 4.} \end{array} \right.$

N^o 30. DUTY on COALS exported.

BY 12 Ann. cap. 9. § 11. was granted from 2 August 1714, for 32 years. 6 Geo. I. — 4. — 1. continued for ever.

A P P R O P R I A T I O N.

See N^o 29. Additional duty on sope, &c.

(a) This branch is, over and above the former duties, to be paid on the entry outwards, and before the shipping, of coals.

	The duty.
COALS to be shipped for exportation to parts beyond the seas, except to Ireland, the Isle of Man, or the British plantations; for every chaldre, Newcastle measure _____	In foreign bottoms — 0 5 0 In British bottoms — 0 3 0

(b) To be raised, levied, ascertained, secured, collected, answered and paid, by such ways, means, and methods, and in such manner and form, as the former duties on exportation.

(a) 12 Ann. cap. 9. § 11.

(b) 12 Ann. cap. 9. § 12, 14.

N^o 31.

N^o 31. DUTY ON SAILCLOTH.

BY	12 Ann. cap. 16. § 1.	was granted from	} for seven years.	} And until the end of the next sess. of parl.
	21 July 1713	_____		
	5 Geo. I. cap. 25. § 2.	continued _____		
	10 _____ 27. - 4.	further continued _____		
	8 Geo. II. --- 18. - 1.	ditto _____		
	15 and 16 --- 35. - 1.	ditto _____		
	20 _____ 45. - 1.	ditto _____	to 1 June - 1754.	
	27 _____ 18. - 6.	ditto _____	to 29 Sept. 1760.	

A P P R O P R I A T I O N.

This branch was originally given for the bounties of one peny per ell, granted by 12 Ann. cap. 16. § 2. and one peny per ell, granted by 4 Geo. II. cap. 23. § 4. on British-made sailcloth or canvas, fit for, or made into sails, exported by way of merchandize.

But by 23 Geo. II. cap. 21. § 26. and 26 Geo. II. cap. 32. § 9. these bounties, from 1 June 1750, are to be paid out of such part of the Old Subsidy, as is applicable to incidents, and the money arising by this branch, by virtue of 1 Geo. I. cap. 12. is appropriated to the Aggregate Fund.

(a) This duty is, over and above all former subsidies, duties, impositions, and payments, to be paid on the following goods.

	The duty.
	l. s. d.
FOREIGN-MADE SAILS AND SAILCLOTH, or CANVAS, usually entered as <i>Hollands duck</i> or <i>Vitry canvas</i> , which shall be fit for making sails for navigating ships, and imported into Great-Britain by way of merchandize (except canvas of the manufacture of Ireland); for every ell _____	0 0 1
(b) And also (until 24 June 1758, and from thence to the end of the then next sessions of parliament) FOREIGN-MADE SAILS used in, or being on board any ship belonging to his majesty's subjects (except ships from the East-Indies); for every ell _____	0 0 1

(c) To be raised, collected, and recovered, by such ways, means and methods, and in such form and manner, as any subsidy for goods imported..

By 23 Geo. II. cap. 32. § 1. 3. was granted, from the 29th of September 1750, during the continuance of a bounty on Irish sailcloth of 4 d. and 2 d. a yard, respectively granted by an Act of parliament in Ireland of 19 Geo. II. the following duty, viz.

CANVAS, or SAILCLOTH, of the manufacture of Ireland, on which the several bounties abovementioned, of 4 d. and 2 d. a yard respectively, have been allowed, imported into Great-Britain _____	Of the value of 14 d. a yard and upwards, for every yard _____	} 0 0 4
	Of the value of 10 d. a yard, and under 14 d. a yard, for every yard _____	
		} 0 0 2

This duty is to be levied, recovered, and paid, by such means and methods, and under such penalties and forfeitures, and applied to the same uses and purposes, as the duties now payable on the importation of foreign sailcloth.

For further regulations, see *Ireland and Sailcloth* in the Index.

On exportation _____ NOT DRAWN BACK.

(a) 12 Ann. cap. 16. § 1.

(b) { 19 Geo. II. cap. 27. § 1.
26 Geo. II. cap. 32. § 3.

(c) 12 Ann. cap. 16. § 1.

N^o 32. DUTY ON WROUGHT PLATE.

BY 1 Geo. I. cap. 11. § 4. was granted from 1 June 1720, for ever.

A P P R O P R I A T I O N.

See N^o 5. Subsidy 1747.

(a) This branch is, over and above all former customs, subsidies and duties, to be paid down by the importer in ready money, without discount, upon the entry, and before the landing of

The duty.

SILVER PLATE imported, for every ounce troy ————— 0 0 6

(b) To be raised, levied, recovered and paid, by such rules, ways and methods, and in such manner and form, as the duties on gilt and silver wire imported, under Branch N^o 27.

(c) Upon due exportation, as directed for the Old Subsidy, &c. and also upon sufficient security given before shipping, that the same shall not be re-landed in Great-Britain, this duty is to be WHOLLY DRAWN BACK OR REPAID.

(a) 6 Geo. I. cap. 11. § 4.

(b) 6 Geo. I. cap. 11. § 5.

(c) 6 Geo. I. cap. 11. § 18.

N^o 33. DUTY ON APPLES.

BY 8 Geo. I. cap. 20. § 46. was granted from 25 March 1722, for three years.

11 Geo. I. cap. 7. § 11. further continued for seven years.

10 Geo. II. — 27. — 1. revived, and continued without limitation.

(a) This branch is, over and above all former customs, subsidies and duties, to be paid down by the importers in ready money, without discount, upon the entry, and before the landing of

The duty.

APPLES imported, for every bushel ————— 0 2 0

(b) To be raised, levied, recovered and paid, by such rules, ways, means and methods, and in such manner and form, as the other duties on apples imported.

Upon exportation ————— NOT DRAWN BACK.

(a) 8 Geo. I. cap. 20. § 46.

(b) 8 Geo. I. cap. 20. § 47.

N^o 34. DUTY ON WINE 1745.

BY 18 Geo. II. cap. 9. § 1. was granted from 25 March 1745, without limitation.

A P P R O P R I A T I O N.

See N^o 5. Subsidy 1747.

(a) This branch is, over and above all other subsidies, additional duties and impositions, to be paid in ready money, without discount, and before landing, on the importation of the following goods.

(a) 18 Geo. II. cap. 9. § 1.

		The duty.
FRENCH WINE, or FRENCH VINEGAR	} for every ton —————	8 0 0
ALL OTHER WINES and VINEGAR —		4 0 0

(b) To be raised, levied, collected, paid and recovered, in such manner and form, and by such ways, means and methods, and under such penalties and forfeitures (except as to discounts and drawbacks) as mentioned in the Act of 1 Jac. II. cap. 3. or in any other Act for continuance of the impost on wines and vinegar.

(c) But not to extend to damaged and unmerchantable wines refused, which are to be disposed of as directed by 12 Geo. I. cap. 28.

Upon exportation ————— NOT DRAWN BACK.

(b) 18 Geo. II. cap. 9. § 1.

(c) 18 Geo. II. cap. 9. § 2.

N^o 35. DUTY ON GLASS.

BY 19 Geo. II. cap. 12. § 1, 2. was granted from 25 March 1746, without limitation.

A P P R O P R I A T I O N.

See N^o 5. Subsidy 1747.

This branch is, over and above all other customs, subsidies and duties, to be paid by the importer, upon entry, and before landing.

		The duty.
CROWN, PLATE, and FLINT GLASS, for every pound weight	—	0 0 8
GREEN GLASS, or OTHER GLASS, for every pound weight	—	0 0 2
BOTTLES and FLASKS	Containing the quantity of a quart each —	} for every dozen — 0 2 0
	Containing more or less than a quart —	
	for every dozen quarts they contain —	0 2 0

(a) To be raised, levied, collected and paid, in the same manner and form, and by such ways, rules and means, and under such penalties and forfeitures, as the present duties upon imported manufactures of glass are by 2 Will. and Mar. sess. 2. cap. 4.

Upon exportation ————— NOT DRAWN BACK.

(a) 19 Geo. II. cap. 12. § 8.

N^o 36. DUTY ON LINEN-YARN.

BY 24 Geo. II. cap. 46. § 2. was granted from 25 March 1752, without limitation.

A P P R O P R I A T I O N.

(a) This branch is to be paid into the Exchequer, separate from all other branches of the revenue, subject and liable to the same uses and purposes as the duties by this Act repealed.

(a) 24 Geo. II. cap. 46, § 5.

After

(b) After 25 March 1752, all duties, subsidies, and impositions, before payable on the importation of DUTCH, FRENCH, SPRUCE, MUSCOVIA, and all other foreign RAW LINEN-YARNS, and of UNWROUGHT INCLE, SHORT SPINNEL, and all other whitened or bleached yarns, are repealed, and in lieu thereof are to be paid the following duties, viz.

The duty.

(c) FRENCH, DUTCH, MUSCOVIA, or SPRUCE RAW LINEN-YARNS, } 0 0 1
and all other RAW LINEN-YARN; for every pound weight — }
WHITENED or BLEACHED LINEN-YARN, known by the name of }
UNWROUGHT INCLE, or SHORT SPINNEL, and all other } 0 0 3
WHITENED or BLEACHED LINEN-YARN; for every lb weight }

Of the manufacture of any place not belonging to the crown of Great-Britain.

(d) To be collected, raised, and levied, in the same manner, and with the same authorities and powers, and under the like regulations, restrictions, penalties and forfeitures, as the rates, duties, subsidies, and impositions, by this Act repealed.

On exportation ————— NOT DRAWN BACK.

But by 29 Geo. II. cap. 15. § 13 and 14. during the space of fifteen years from 24 June 1756, any RAW or BROWN LINEN-YARNS made of FLAX, namely, DUTCH YARN, FRENCH YARN, and SPRUCE or MUSCOVY YARN, or any other FOREIGN RAW or BROWN LINEN-YARNS made of FLAX, imported into this kingdom in BRITISH-BUILT ships navigated according to law, and being regularly entered and landed } free of duty.

(b) 24 Geo. II. cap. 46. § 1, 2.

(c) 24 Geo. II. cap. 46. § 3.

(d) 24 Geo. II. cap. 46. § 4.

N^o 37. DUTY on GUM SENEGA.

BY 25 Geo. II. cap. 32. § 2. was granted from 10 April 1752, without limitation.

A P P R O P R I A T I O N.

(a) This branch is to be paid into the Exchequer, distinctly and apart from all other branches of the revenue, and subject to such application, as by any future Act of parliament may be directed.

To be paid by the importer before landing, upon

The duty.

(b) GUM SENEGA imported by his majesty's subjects, in British-built ships navigated according to law, from any port or place in Europe; for every hundred pounds weight ————— } 0 10 0

(c) This duty is to be raised, levied, secured, collected, answered and paid, in the same manner, and under the same powers, directions, penalties and forfeitures, as the Old Subsidy.

Upon exportation ————— NOT DRAWN BACK.

(a) 25 Geo. II. cap. 32. § 6.

(b) 25 Geo. II. cap. 32. § 1, 2.

(c) 25 Geo. II. cap. 32. § 3.

N^o 38. Unrated goods imported, undervalued.

(a) **G**OODS paying duties *ad valorem*, having after examination, and upon demand made by the customer, collector, and comptroller, been delivered up for the use and benefit of the crown, and the value sworn or affirmed to, paid to the importer, together with the duties by him paid, and an addition of 10 l. per cent. to such value; and the said goods having been fairly and publickly sold to the best advantage, the net produce or overplus (if any) after a deduction of all disbursements, must be paid into his majesty's Exchequer towards the Sinking Fund, by the title of this branch.

Note, that by 29 Geo. II. cap. 15. § 4. British and Irish linens, of the value of 1 s. 6 d. per yard, entered out in order to receive the bounty of three halfpence per yard, if undervalued, are subject to the like regulations.

For further particulars thereon, see *Bounty on British and Irish linens* in the Chapter of Bounties.

(a) { 11 Geo. I. cap. 7. § 8.
4th rule of Addit. Book of rates.

N^o 39. PRISAGE and BUTLERAGE.

THESE are ancient duties payable to the crown of England (by prerogative) upon the importation of wines, but are now, and generally have been, granted from the crown by gift or patent.

(a) **PRISAGE** is a certain taking or purveyance of wines to the King's use, out of every ship bringing in wines belonging to the natives of England, except the merchants of London, the Cinque Ports, Southampton, and Chester, which are exempted by particular charters: to be taken upon the breaking of bulk, or unloading any part of the ship's cargo, according to the whole quantity on board, though there be not more than one ton landed.

This duty is either SINGLE or DOUBLE.

SINGLE PRISAGE is one ton, and is due in kind, when the quantity imported amounts to, or exceeds ten tons, but is under twenty tons: for if under ten tons, there is not any prisage due.

DOUBLE PRISAGE is two tons, and is due in kind, when the quantity imported amounts to, or exceeds twenty tons, which is the most due out of any one ship: one ton to be taken before, and the other behind the mast, at the pleasure of the King's butler or prisage-master; who may taste the whole cargo, and chuse the best wines, and fill up the casks, or chuse those that are the fullest, and take them away, allowing only 20 s. (b) per ton for freight: but it may be compounded for at a certain price, as is the practice in London, &c.

But in regard to wines imported into Scotland; on a cause in the court of Exchequer between her majesty's attorney-general and James Gordon, merchant, it was decreed in the year 1713, that prisage was not payable thereon.

BUTLERAGE is a duty of two shillings on every ton of wine imported by merchants strangers, by *Charta mercatoria* (c), in lieu of prisage, to be paid within forty days after the wines are landed.

(a) { 40 Hen. III.
28 Edw. I.
6 Edw. III.
20 Rich. II.

(b) 28 Edw. I. cap. 2.

(c) { 31 Edw. I. cap. 1 and 2.
27 Edw. III. cap. 26.

The following

THREE BRANCHES,

Though no Part of the

REVENUE of CUSTOMS,

But being payable on Foreign Goods imported,

Are necessarily inserted here.

N^o 40. *Excise on Salt imported.*

B^r 5 and 6 Will. and Mar. cap. 7. § 3. was granted from } to 17 May 1697.
25 March 1694 _____

7 and 8 Will. and Mar. cap. 31. § 1. continued for ever.

Viz.

l. s. d.

For every gallon of SALT three pence, which is for every bushel — 0 2 0

Note, This duty of 2 s. per bushel was under the management of the commissioners of the Customs from 25 December 1730 to 25 March 1732.

And by the 9th and 10th of Will. III. cap. 44. § 3. from } for ever.
24 December 1699, a further duty was granted —

Viz.

For every gallon of SALT seven pence, being for every bushel ——— 0 4 8

But by 3 Geo. II. cap. 30. this last duty was repealed from and after the 25th of December 1730; and by

5 Geo. II cap. 6. § 1. was revived from 25 March 1732, for three years.

7 ————— 6. — 1. further continued ————— for seven years.

8 ————— 12 - 1. *further continued* ————— *for four years.*

14 ————— 22. — 1. further continued ————— for seven years.

18 ————— 5. - 1. further continued ————— for six years,

26 ————— 3. -1. continued for ever.

Total duty per bushel (formerly eight gallons (a) now 84 pounds of SALT 0 6 8

(b) After payment of the orders of a loan made forth in pursuance of the Act of 18 Geo. II. cap. 5. together with interest due thereon, this duty is made part of the SINKING FUND.

(г) 1 Апп. сар. 21. § 6.

1 (b) 26 Geo. II. cap. 3. § 3.

(c) For the payment of this duty, the importer may be allowed six months time from the importation, upon his giving sufficient security for the same to the collector upon entry, and before landing; and if he pays it in ready money, he must be allowed a discount after the rate of 10 l. per cent. per annum, which for the said six months is 5 per cent.

(d) Or the salt may, upon landing, be weighed, cellared, and locked up in the presence of an officer, at the importer's charge, and under the custody of the officer and importer; and the importer may in the presence of, and by warrant under the said officer's hand and seal, take away what quantity he pleases (not under a wey or forty bushels at a time), upon giving security for payment of the duty within six months after the delivery, or upon payment of the duty in ready money at the delivery; in consideration whereof he must be allowed the aforesaid discount for prompt payment.

(e) But if the whole quantity, imported in any one ship, does not amount to forty bushels, it may not be cellared, but the whole duty must be paid down or secured.

(f) And if the salt is designed for the curing of any fish for exportation, or herrings for home-consumption, it may be landed, weighed, and warehoused under the locks of the officers and the proprietor, so to remain during the several intervals of each fishing-season, without payment of this duty; an entry being made of the respective quantities so lodged: but at the next fishing-season, when the importer wants to take the said salt away, he must make oath to the quantity, and that it is intended to be only so used, and give security to account for the same.

(g) Upon due exportation, this duty is to be WHOLLY REPAID, or THE SECURITY VACATED.

FISH or FLESH cured with salt, that has paid or secured the excise, for the drawback see Chapter the third, Section the second.

For other regulations relating to the importation and exportation, see Fish and Salt in the Index.

By the eighth article of the Union (h), there is a duty payable in Scotland (only), and under the management of the commissioners of the Customs there, for so much Scots salt as is used in curing flesh exported from thence to foreign parts, or to England; and likewise for provisions used by ships trading thence, either to foreign parts, to England, or from port to port in Scotland, according to the excise payable in England, until 1 May 1714, which is 3 s. and 4 d. per bushel; but thenceforward after the rate of 2 s. and 4 d. only, because from that time all Scots salt becomes chargeable with 12 d. per bushel.

(c) { 5 and 6 Will. and Mar. cap. 7. § 4.
5 Ann. cap. 29. § 2.
3 Geo. II. cap. 20. § 2.

(d) { 5 Ann. cap. 8. Art. 8.
5 Ann. cap. 29. § 1.

(e) 5 Ann. cap. 29. § 3.

(f) { 5 Geo. I. cap. 18. § 1.
8 Geo. I. cap. 4. § 1. 3. 10.
8 Geo. I. cap. 16. § 1. 2. 3. 6.
3 Geo. II. cap. 20. § 10.
8 Geo. II. cap. 12. § 3.
29 Geo. II. cap. 23. § 5.

(g) { 5 and 6 Will. and Mar. cap. 7. § 11.
2 and 3 Ann. cap. 14. § 9.
12 Geo. I. cap. 14. § 21.

(h) 5 Ann. cap. 8.

N^o 41. *Excise on Liquors imported.*

THIS branch, both in England and Scotland, is under the management of the commissioners of Excise respectively.

(a) It is to be paid by the importer in ready money, without discount, by entries to be made with the collector for Excise at the port of importation on the following goods.

	The duty.		
ALE, BEER, and MUM, the barrel	0	15	0
And besides, for MUM, by 1 Ann. cap. 3. and since annually continued	}	0	10 0
by the Malt Act, the barrel			
SYDER, or PERRY, the ton	12	10	0
BRANDY, AQUA VITÆ, STRONG WATERS, or SPIRITS (except	}	0	4 8
of the British plantations in America), the gallon			
RUM or SPIRITS of the British plantations in America, the	}	0	3 8
gallon			
		0	6 8

(b) All exciseable liquors of the growth or manufacture of GUERNSEY, JERSEY, SARK, or ALDERNEY, and imported from thence

The like duties as are chargeable for the time being on the like liquors made in this kingdom.

(c) If landed before due entry is made, or the duty fully satisfied and paid, and a warrant for delivery signed by the collector, or landed without presence of the officer of the Excise, forfeited, or the value.

(d) But Rum and Spirits of the British sugar plantations may be warehoused, on security given to pay these duties in six months.

(e) Before landing any of the above liquors from Guernsey, &c. certificate must be produced from the governor, &c. of such place respectively, and oath made before the collector of the Customs, that they are of the growth and manufacture of those islands, otherwise to be subject to the same duties as the like goods imported from other foreign parts.—For the particular regulations thereon, see Guernsey in the Index.

For further regulations, see Arrack, Brandy, and Rum, in the Index.

On exportation NOT DRAWN BACK.

- (a) {
- 12 Car. II. cap. 23.
 - 12 Car. II. cap. 24.
 - 1 Jac. II. cap. 1.
 - 2 Will. and Mar. sess. 1. cap. 3.
 - 2 Will. and Mar. sess. 2. cap. 9.
 - 4 and 5 Will. and Mar. cap. 3.
 - 5 and 6 Will. and Mar. cap. 7.
 - 5 and 6 Will. and Mar. cap. 20.
 - 7 and 8 Will. and Mar. cap. 30.
 - 12 Will. III. cap. 11.
 - 1 Ann. sess. 1. cap. 7.
 - 1 Ann. sess. 2. cap. 3.
 - 3 and 4 Ann. cap. 4.
 - 4 Ann. cap. 6.
 - 5 Ann. cap. 19.
 - 6 Ann. cap. 5.
 - 1 Geo. I. cap. 1.
 - 1 Geo. I. cap. 12.
 - 3 Geo. I. cap. 8.
 - 1 Geo. II. cap. 1.
 - 9 Geo. II. cap. 17.

- (b) {
- 2 Will. and Mar. cap. 9.
 - 3 Geo. I. cap. 4.
- (c) {
- 15 Car. II. cap. 2.
 - 2 Will. and Mar. cap. 9.
- (d) 15 Geo. II. cap. 25.
- (e) {
- 2 Will. and Mar. cap. 9.
 - 3 Geo. I. cap. 4.

N^o 42. *Inland duty on Coffee, Tea, and Chocolate.*

BY 10 Geo. I. cap. 10. § 1. 3. was granted, after 24 June 1724, in lieu of the duties before comprehended under the Branches N^o 13. 14. 27. hereby repealed.

(a) COFFEE and TEA having, upon entry at the Custom-house and payment of the Customs at importation, been put into warehouses at the importer's charge, and approved of by the commissioners of the Customs, must upon delivery thence, with intent to be consumed in Great-Britain, pay the following duty, viz.

		The duty.
(b) COFFEE	Of the British plantations in America, the pound avoirdupoise weight —————	0 1 6
	Of other places, the like pound —————	0 2 0

(c) To be paid down in ready money by the proprietor, at the next office for that division, for so much as he intends to take out of the warehouse for home-consumption; the warehouse-keeper (upon producing a warrant from the collector, testifying the receipt of the duty) to deliver the goods with a permit signed by himself, and a proper officer attending the warehouse, to prevent seizure.

(d) But if intended for exportation, may be delivered upon sufficient security given to the commissioners of the Customs accordingly.

(e) TEA	The pound avoirdupoise weight —————	0 1 0
	And also for every 100 l. of the gross price at which it shall be sold at the publick sale of the East-India company —	25 0 0

(f) To be paid down in ready money by the proprietor to the receiver or collector of the inland duties, before he takes it out of the warehouse, for any purpose whatsoever, except for exportation to Ireland, or his majesty's plantations in America. The warehouse-keeper (upon producing a warrant from the collector, testifying the receipt of the duty) to deliver the goods with a permit signed by himself, and a proper officer attending the warehouse, to prevent seizure.

(g) But may be delivered out for exportation to Ireland, or his majesty's plantations in America, without payment of the said duty (provided it be in the same package in which it was imported, and in no less quantity than the intire lot in which it was sold), upon due entry being made for such exportation, and bond given, with sufficient security in double the value, that it shall be so exported, and not reloaded in any part of Great-Britain, or the islands of Guernsey, Jersey, or Man: on producing a certificate of having so done, the warehouse-keeper is to deliver the tea with a permit signed by himself, and a proper officer in the warehouse.

(h) To ascertain the price at which teas are sold at the company's publick sales, the commissioners of the inland duties may constitute, under their hands and seals, officers to attend the said sales, and take account of the names of the buyers, and the price; who are to make return thereof in writing, upon oath, to the commissioners; and to prevent mistakes may, upon request to the court of directors, inspect the

- (a) { 10 Ann. cap. 26. § 34. 38. 39.
10 Geo. I. cap. 10. § 26.
(b) { 10 Geo. I. cap. 10. § 4.
5 Geo. II. cap. 24. § 1.
(c) 10 Geo. I. cap. 10. § 26.
(d) { 10 Ann. cap. 26. § 34.
10 Geo. I. cap. 10. § 26. 30.

- (e) 18 Geo. II. cap. 26. § 2.
(f) { 10 Geo. I. cap. 10. § 5.
18 Geo. II. cap. 26. § 2.
21 Geo. II. cap. 14. § 31.
(g) 21 Geo. II. cap. 14. § 1, 2.
(h) 18 Geo. II. cap. 26. § 6.

company's books kept for the same purpose. From which returns this 25 per cent. is to be computed.

The duty.

(i) CHOCOLATE, made or sold in Great-Britain, the pound avoirdupoise weight _____ } 0 1 6

(k) To be paid by the maker, if within the bills of mortality, within one week, and in any other part of Great-Britain, within six weeks after entry.

(l) To be under the management of such commissioners as his majesty or the treasury shall appoint; who are to have and exercise the like jurisdiction as the commissioners of Excise on liquors, and their judgments to be final.

(m) This duty to be levied by the powers, and under the penalties of the Laws of excise on liquors; and all penalties to be sued for and recovered by the same ways and means.

(n) One moiety of the duty on coffee and tea, and all the duty on chocolate, to be appropriated to the same uses, as the former duties on coffee, tea, chocolate, cocoa nuts, and cocoa paste, continued and made perpetual by the 7th of Ann. cap. 7. and comprehended under the Branches N^o 13, 14.

(o) The other moiety on coffee and tea, to be appropriated to the same uses as the duty on coffee and tea, continued and made perpetual by the 3d of Geo. I. cap. 7. and comprehended under the Branch N^o 27.

For the particular regulations, see the respective goods in the Index.

(i) 10 Geo. I. cap. 10. § 6.

(k) 10 Geo. I. cap. 10. § 13.

(l) 10 Geo. I. cap. 10. § 7. 42.

(m) 10 Geo. I. cap. 10. § 8. 41. 45.

(n) 10 Geo. I. cap. 10. § 46.

(o) 10 Geo. I. cap. 10. § 46.

Of the Use of the marginal referring LETTERS and FIGURES in the last column of the following RATES. Cap. 2.

Notwithstanding, that in every one of the foregoing branches, it is fully set forth what species of goods and merchandize are their immediate objects, nevertheless, as the Branches are become very numerous, and as the several species are variously subject to more or less of these branches, it seems hardly possible by memory (without daily practice) to be expert in an exact application of the proper branches to the several articles of goods and merchandize under their various circumstances of importation, &c. neither was it possible in a book of this (or a much larger size) to have provided columns sufficient to arrange all the respective branches against each article. Therefore a method * is made use of, whereby the branches due on every article throughout the rates are expressed by letters and figures affixed in the margin of the columns of rates and duties.

The manner, in which this is conducted by the means of the following Table and List of Branches, is fully explained and illustrated by examples, pag. 76.

* Invented by Mr. EDGAR in his *Vestigalium Systema*, published in the year 1714.

A TABLE, whereby the referring letters, which are affixed on the right-hand margin of the rates and duties, express the particular Branches to which any article of goods is liable, by correspondent numbers respectively distinguishing the several Branches, as they stand in the List following.

Referring marginal letters.	Correspondent numbers distinguishing the several branches.										Referring marginal letters.	Correspondent numbers distinguishing the several branches.									
A	1	2	3	4	5						I a	26									
A a	1	2	3	5							I b	16									
A b	1	2	3	5	9						I c	42									
A c	1	2	3	5	10						K	1	2	3	4	5	9	14			
A d	1	5	9								K a	1	2	3	4	5	9	10	14		
B	1	2	3	4	5	9					K b	1	II	2	3	4	5	9			
B a	1										K c	1	2	3	4	5	13	14	18		
B b	1	5									L	1	2	3	4	5	10	14			
B c	1	2	3	4	5	33					L a	1	II	2	3	4	5				
B d	1	5	10								L b	1	II	2	3	5	9				
C	1	2	3	4	5	10					L c	1	2	3	4	5	9	18			
C a	1	III	2	3	5						L d	$\frac{1}{2}$ I	2	3	4	5	9	18			
C b	1	III	2	3	5	9					M	$\frac{1}{2}$ I									
C c	1	III	2	3	5	10					M a	1	2	3	4	5	9	25			
C d	1	III	2	3	4	5	9				M b	III	2	3	5	8					
D	9										N	1	2	3	4	5	9	10	26	27	
D a	5	6	17								N a	1	7	34							
D b	41										N b	7									
D c	26	27									O	1	2	3	4	5	10	26	27		
E	10										O a	1	2	3	4						
E a	28	29									O b	11									
E b	1	2	3	4	5	10	16				P	12									
F	1	2	3	4	5	10	15				P a	40									
F a	1	5	10	15							P b	2	3	4							
F b	10	15									Q	14									
F f	37										Q a	1	2	3	4	5	10	28	29		
F g	1	2	3	4	5	10	14	15			Q b	1	2	3	4	5	28	29			
F h	1	III	2	3	5	10	15				R	1	III	2	3	5	9	31			
F i	1	III	2	3	5	10	15	31			R a	1	III	2	3	4	5	9	10		
F o	1	2	3	4	5	10	15	32			R b	27									
F p	2	3	4	5	10	15					S	30									
F q	2	3	4	5	10	15	16				S a	1	2	3	4	5	10	27			
F r	2	3	4	5	10						S b	9	10								
F s	1	2	3	4	5	15					T	2	3	4	5						
F t	1	III	2	3	4	5	10	15			T a	1	2	3	4	5	9	27	29		
F u	1	2	3	4	5	10	15	26	27		T b	19									
F w	1	III	2	3	4	5	10				V	31									
F x	15										V a	8									
F y	1	III	2	3	4	7	10	15	16	34	V b	24									
F z	2	3	4	7	10	15	34				W	1	2	3	4	5	9	28	29		
G	1	2	3	4	5	9	10				W a	36									
G a	1	2	3	4	5	9	20	21			Z	1	2	3	4	5	9	10	32		
G b	2	3	4	5	16						Z a	1	2	3	4	5	10	32			
H	20	21									Z b	1	III	2	3	4	7	16	34		
H a	22	23									Z c	1	III	IV	2	3	4	7	16	34	
H b	1	7	15	34							Z d	2	3	4	7	34					
I	1	2	3	4	5	16					Z e	35									

The References to Books and Pictures, see pag. 328, &c.

A LIST of the several Branches of the revenue of Customs, &c. referred to by correspondent numbers in the preceding Table; in that order in which they are disposed from page 3 to page 71.

N ^o	Page.	N ^o	Page.
I. O ld Subsidy.	4	20. Candles.	51
II. O Petty Custom.	12	21. Additional Candles.	52
III. Additional Duty.	13	22. Coals imported, and Coals, &c. brought coastwise.	52
IV. One per Cent. inwards.	16	23. Additional Coals imported, &c.	53
V. Composition on Petty seizures.	18	24. Coals and Culm for churches.	54
2. New Subsidy.	18	25. Hops.	55
3. One-third Subsidy.	21	26. Hides, Skins, &c.	55
4. Two-thirds Subsidy.	22	27. Additional Hides, Skins, &c.	57
5. Subsidy 1747.	23	28. Sope, Paper, &c.	59
6. Subsidies on Spirits.	25	29. Additional Sope, Paper, &c.	61
7. Impost on Wines and Vinegar.	25	30. Coals exported.	62
8. Impost on Tobacco.	28	31. Sailcloth.	63
9. Impost 1690.	30	32. Wrought Plate.	64
10. Impost 1692.	35	33. Apples.	64
11. Whale-fins.	40	34. Wine 1745.	64
12. Fifteen per Cent. on Muslins.	41	35. Glafs.	65
13. Spice and Pictures, &c.	42	36. Linen-yarn.	65
14. Additional Spice and Pictures.	43	37. Gum fenega.	66
15. Second 25 per Cent. on French goods.	45	38. Unrated goods imported, undervalued.	67
16. Coinage on Wine and Beer, &c.	46	39. Prisage and Butlerage.	67
17. Coinage on Spirits.	47	40. Salt.	68
18. Pepper, Raisins, &c.	47	41. Excise on Liquors.	70
19. Subsidy and One per Cent. outwards, &c.	48	42. Inland duties on Tea, &c.	71

And moreover it is to be noted,

That all goods liable to the Old Subsidy of poundage on a rate or value, *when imported by strangers; and all goods enumerated in Branch II. pag. 12, 13. when imported in ships not belonging to Great-Britain or Ireland, or foreign-built, are liable to* } Branch II.

Goods imported from or exported to the *Mediterranean sea in ships unqualified* are liable to (see page 16 and 51) } Branch IV.

Goods of the manufacture of *India or China*, unless expressly charged higher in the Branch N^o 9, are liable to } Art. 30 of Branch 9.

Goods of the product of *France, or any French dominions*, unless expressly charged higher in Branches N^o 9 or 10, or particularly exempted, are liable to } Article 36 of Branch 10.

Goods of the product of *France*, unless particularly exempted, are liable to } Branch 15.

E X P L A N A T I O N

Of the preceding TABLE and LIST.

THE marginal letter or letters affixed to any species of goods (without regarding the figures if any) must be sought for in the first column of the Table.

The letter being found in the Table, opposite thereto in columns following stand certain numbers, these numbers denote their respective branches in the List which immediately follows.

As for example.

I. Suppose the particular Branches chargeable on Alpisti or Canary seed, were desired to be known.

Upon recourse to Alpisti in the rates, it will be found that the marginal referring letter affixed thereto, is _____	}	_____A.																									
Opposite to which letter, in the foregoing Table, are the numbers _____	}	_____1, 2, 3, 4, 5.																									
And by the List of the several Branches it will be found that _____	{	<table border="0" style="width: 100%;"> <tr> <td style="width: 10%;">N^o 1</td> <td style="width: 5%;">_____</td> <td style="width: 40%;">denotes the Old Subsidy</td> <td style="width: 5%;">_____</td> <td style="width: 40%;"></td> </tr> <tr> <td>2</td> <td>_____</td> <td>New Subsidy</td> <td>_____</td> <td></td> </tr> <tr> <td>3</td> <td>_____</td> <td>One-third Subsidy</td> <td>_____</td> <td></td> </tr> <tr> <td>4</td> <td>_____</td> <td>Two-thirds Subsidy</td> <td>_____</td> <td></td> </tr> <tr> <td>5</td> <td>_____</td> <td>Subsidy 1747</td> <td>_____</td> <td></td> </tr> </table>	N ^o 1	_____	denotes the Old Subsidy	_____		2	_____	New Subsidy	_____		3	_____	One-third Subsidy	_____		4	_____	Two-thirds Subsidy	_____		5	_____	Subsidy 1747	_____	
N ^o 1	_____	denotes the Old Subsidy	_____																								
2	_____	New Subsidy	_____																								
3	_____	One-third Subsidy	_____																								
4	_____	Two-thirds Subsidy	_____																								
5	_____	Subsidy 1747	_____																								
	}	Being the particular branches to which that commodity is liable.																									

But as the Impost 1690 and 1692 contain each a great variety of merchandize, it might from thence be difficult to discover under what particular head therein specified, many sorts of goods are chargeable; that difficulty is therefore obviated by a figure or figures annexed to the marginal letters of any goods liable to either of those Branches, which figures distinguish the particular articles, in that order, in which they stand in the respective Branch.

II. Suppose the several Branches chargeable on Brimstone were desired to be known.

Upon recourse to Brimstone, it will be found, that the marginal letter and figure are _____	}	_____B 5.
Opposite to the letter B (without regarding the figure 5) in the foregoing Table, are the numbers _____	}	_____1, 2, 3, 4, 5, 9.

Which by the List of the several branches as before directed for Alpisti, will point out the particular branches to which Brimstone is liable; and by the addition of the figure 5 to the letter, it will appear, by consulting the Branch N^o 9. pag. 31. that Brimstone is chargeable with the 5th article of Impost 1690.

And where there are two numbers annexed to the letter or letters, the first has respect to the Impost 1690, and the latter to the Impost 1692, as in the case of Wrought silks, &c.

CHAPTER the SECOND,

CONTAINING

THE RATES OF MERCHANDIZE:

THAT IS TO SAY,

‘ The Subsidy of tonnage; the Subsidy of poundage; and the
‘ Subsidy of woollen cloth or old drapery; as they are rated
‘ and agreed on by the Commons house of parliament, set
‘ down and expressed in this book, to be paid according to
‘ the tenor of the Act of tonnage and poundage from the 24th
‘ day of June inclusively, in the 12th year of the reign of
‘ his majesty (*Charles the second*) and subscribed with the
‘ hand of Sir Harbottle Grimston, Baronet, speaker of the
‘ House of commons.’

LIKEWISE,

‘ An additional Book of rates (*referred to by 11 Geo. I.*) of
‘ goods and merchandizes usually imported, and not parti-
‘ cularly rated in the Book of rates referred to in the Act
‘ of tonnage and poundage, made in the 12th year of the
‘ reign of King Charles the second; with rules, orders, and
‘ regulations, signed by the right honourable Spencer Comp-
‘ ton, Esq; speaker of the honourable House of commons.’

Together with

The several additions and alterations which have been respectively made
by any subsequent Act of parliament, every of which is distinctly
pointed out and explained.

To which are added,

The total amounts of the net duty to be paid on each species of goods
imported, exported, or brought coastwise, and of the net draw-
backs to be repaid on any of them when duly exported; with proper
references, shewing the several respective branches which compose
the said total amounts, &c.

RATES of GOODS and MERCHANDIZE
IN WAREDS,

Referred to by the ACTS of

12 CAR. II. cap. 4. and 11 GEO. I. cap. 7. &c.

Inwards.

A	DZES for coopers	{	the dozen And besides for every hundred weight of Iron, containing 112 lb	}
A	Aggets	{	{	}
A	Ale, vide Beer.	{	{	}
A	Almonds, vide in Grocery.	{	{	}
A	Almonds bitter, vide in Drugs.	{	{	}
A	Alphabets, the sett, containing twenty four	{	{	}
A	Alpisti, or Canary seed, the hundred weight, containing 112 lb	{	{	}
A	Alum	{	{	}
A	Amber	{	{	}
A	Anchor-stocks, vide in Wood.	{	{	}
A	Anchovies, the little barrel (not exceeding 16 lb of fish, as by 4 and 5 Will. and Mar. cap. 5.)	{	{	}
A	Andirons	{	{	}
A	Andlets, or Mayles, the pound	{	{	}

RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.					
l.	s.	d.	l.	s.	d.	By Strangers.			
0	12	0	—	—	—	l.	s.	d.	20 ^{ths}
—	—	—	—	—	—	0	2	5	10 $\frac{2}{3}$
0	13	4	—	—	—	0	4	8	5
0	0	6	—	—	—	0	2	8	16
—	—	—	—	—	—	0	0	1	4 $\frac{3}{4}$
0	5	0	—	—	—	0	1	0	6
3	15	0	—	—	—	0	15	4	10
2	0	0	—	—	—	0	6	8	18 $\frac{1}{2}$
0	3	8	—	—	—	0	1	1	2 $\frac{9}{10}$
0	8	4	—	—	—	0	2	5	17 $\frac{1}{2}$
0	10	0	—	—	—	0	3	11	2
0	7	6	—	—	—	0	1	10	13 $\frac{3}{8}$
0	1	0	—	—	—	0	0	3	— $\frac{9}{20}$
0	10	0	—	—	—	0	2	0	12
—	—	—	—	—	—	0	4	8	5
0	3	0	—	—	—	0	0	6	18 $\frac{3}{4}$
0	3	0	—	—	—	0	0	7	7 $\frac{1}{3}$
0	1	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0
0	10	0	—	—	—	0	0	0	0

Aneil

Inwards.

Inwards.	RATES.				DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.	
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.			
	l.	s.	d.	l.	s.	d.	l.	s.		d.
Aneil of Barbary, the pound —	0	1	6	—	—	—	—	—	—	A
Anniseeds, vide in Grocery.	0	1	0	—	—	—	—	—	—	A
Annotto, the pound, for dyers use, as by 3 and 4 Ann. cap. 4. But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered, and landed, free.	0	1	0	—	—	—	—	—	—	A
Anvils, the hundred weight, containing 112 lb —	0	15	0	—	—	—	—	—	—	Bz
the bushel —	0	0	4	—	—	—	—	—	—	Bz
the barrel, containing three bushels —	0	1	0	—	—	—	—	—	—	Bc
Apples { vocat. Pippins or Runnets, the barrel, cont. 3 bushels dried, vide Pears.	0	3	0	—	—	—	—	—	—	Bc
Aqua fortis, vide in Drugs.	2	13	4	—	—	—	—	—	—	Da
the barrel —	4	0	0	—	—	—	—	—	—	Da
the hoghead —	—	—	—	—	—	—	—	—	—	Db
Aqua vitæ { of the British plantations single and besides in America double for every gallon — of other places single double	—	—	—	—	—	—	—	—	—	Db
From Guernsey, Jersey, Sark or Alderney, see Spirits. Note, that all spirits called Brandy wine, or Aqua vitæ, imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.	—	—	—	—	—	—	—	—	—	Db
12 Car. II. cap. 18. § 9.	—	—	—	—	—	—	—	—	—	Db
But may not be imported in any other than British or Irish ships, or ships of the country of which the said Aqua vitæ is the product, &c. See Deal boards and Goods inwards, Art. 6. in the Index.	—	—	—	—	—	—	—	—	—	Db

Inwards.

Archelia, or Spanish weed for dyers use, as by 3 and 4 Ann. }
cap. 4. the hundred weight, containing 112 lb — — }

But by 8 Geo. I. cap. 15. § 10. Archelia, or Orchelia, if regularly imported, entered, and landed, free.

Argol, white and red, or powder, the hundred weight, }
containing 112 lb, for dyers use, as by 3 and 4 Ann. cap. 4. }

But by 8 Gso. I. cap. 15. § 10. if regularly imported, entered, and landed, free.

Armour old, the hundred weight, containing 112 lb —
Arms, may not be imported without licence, as per Index.

Arms, may not be imported without licence, as per Index.

Attack } For the duty, vide Spirits.

ATTACK } For the regulations, *vide* Arrack, Brandy, in the Index.

Arrows for trunks, the groce, containing 12 dozen —

✓ Pot-ashes, the barrel, containing 200 lb weight —

Note, that all Pot-ashes, &c. imported in Ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

But may not be imported from the Netherlands or Germany; nor in any other than British or Irish ships, or ships of the country of which the said Pot-ashes are the product, &c. See Deal boards and Goods inwards,

Pearl-ashes of the product of Germany may be imported from
thence, paying duties as Pot-ashes. 10 and 11 Will. III.
cap. 21. § 30.

Alfred

Adhes

DATE TO BE

1875

Inwards.

But by 24 Geo. II. cap. 51. § 1. Pot-ashes and Pearl-ashes, made in and imported from the British plantations in America, if regularly imported, entered, and landed, free. For the regulations, see Ashes in the Index.

Weed-ashes { the hundred weight, containing 112 lb —
And besides, for every last —
Wood, or Sope-ashes, the last, containing 12 barrels —
the thousand —

Aul-blades — { And besides, for every hundred weight of
Iron, containing 112 lb —

Augers for car- { the groce —
penters — { And besides, for every hundred weight of
Iron, containing 112 lb —

Axes or Hatchets { the dozen —
And besides, for every hundred weight of
Iron, containing 112 lb —

B.

Abies or Puppets for children, the groce, cont. 12 dozen —
Babies heads of earth, the dozen —
All other Toys for children to pay 16 d. in 20 shillings value.

Therefore for every 20 s. of the value upon oath, or of the rate in the second column of rates —

Babies jointed, the dozen — (Toys)

RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.			
l. s. d.	l. s. d.	l. s. d.	l. s. d.	By British.	l. s. d.	20 ^{ths}	l. s. d.		
—	—	0 10 0	—	0 1 11 2	0 2 0	12	0 1 8 5	A	
—	—	—	—	0 5 7 10	0 5 7	10	0 5 7 10	E 5	
6 0 0	—	—	—	1 8 8 14	1 10 2	14	1 5 10 10	C 5	
0 13 4	—	—	—	0 2 6 16	0 2 8	16	0 2 3	A	
—	—	—	—	0 4 8 5	0 4 8	5	0 4 8 5	D 25	
1 0 0	—	—	—	0 3 10 4	0 4 1	4	0 3 4 10	A	
—	—	—	—	0 4 8 5	0 4 8	5	0 4 8 5	D 25	
0 6 8	—	—	—	0 1 3 8	0 1 4	8	0 1 1 10	A	
—	—	—	—	0 4 8 5	0 4 8	5	0 4 8 5	D 25	
0 17 10	—	—	—	0 3 5 3 1/2	0 3 7	17 2/3	0 3 0 2 1/4	} A	
0 13 4	—	—	—	0 2 6 16	0 2 8	16	0 2 3		
—	—	—	—	0 5 8 17	0 5 11	17	0 5 1 5	} C 73	
—	—	2 0 0	—	0 11 5 14	0 11 11	14	0 10 2 10		
—	—	—	—	—	—	—	—	Backs	

Inwards.

Inwards.	RATES.		DUTIES TO BE				Repaied on due exportation.	Refering to the Table, &c p. 74. 5. 6.					
	By 12 Car. II. cap. 4.		Paid on importation.		By Strangers.								
	L.	s. d.	L.	s. d. 20 ^{ths}									
Backs for chimneys. <i>Vide</i> Iron.													
of Ireland { the fitch	0	5	0	11	11	0	1	0	0	10	2 1/2	A	
And besides, for every pound weight												E 6	
Bacon { of Westphalia or Hamburg, or the like, the												C 6	
hundred weight, containing 112 lb	1	6	0	3	15	0	0	3	15	0	0	3	F x
And besides, if of France, the bund. wt. cont. 112 lb													A
the dozen	2	8	0	9	2	17 3/4	0	9	10	1	4	0	D 25
And besides, for every hundred													A
weight, containing 112 lb, of													D 46
Iron in the locks													D c
with locks {													C 73
And besides, for every bund. wt.													A
rings, with- { cont. 112 lb, of Steel in the rings	1	12	0	6	1	18 2/3	0	6	14	3	5	1	D 46
out locks {													D c
And if the Leather be the { For every 20 s. of													C 73
most valuable part of the { their real value up-													A
bags { on oath													D 46
called Runnet bags, the dozen													D c
Gold balances, the groce, containing 12 dozen													C 73
pair	5	6	8	0	11	9 4/5	0	1	0	1	4	0	A
Ounce balances, the groce, containing 12 dozen													D 25
pair	2	13	4	0	10	3	4	0	10	11	4	0	E 13
The fort containing four dozen	3	11	2	0	13	7 9/10	0	14	7	1	3	0	Balks
And besides, for { Iron, for every hundred weight,													
such of the said { containing 112 lb													
Balances as are { Brads, for every 20 s. of the													
made of { rate													
Balances, vocat.													

Inwards.

the hundred, containing 120 —
But note, that by the 23d rule of Book of rates, all Timber in Balks of eight inches square, or upwards, shall be rated according to the measure of timber, the foot square 3 d. which is for every load cont. 50 such feet — of the British plantations in America, free. of any part of Europe, except Ireland and France, the load — of Ireland, and all other places, except France, and any French colony or plantation, the load —
 Middle, the hundred, containing 120 —
of the British plantations in America, free. of any part of Europe, except Ireland and France of Ireland, and all other places, except France and any French colony or plantation —
 Small, the hundred, containing 120 —
of the British plantations in America, free. of any part of Europe, except Ireland and France of Ireland, and all other places, except France and any French colony or plantation —
 of France or any French colony. See in Wood.

Note, that all sorts of Masts, Timber, Boards, &c. imported in ships not belonging to Great-Britain or

RATES.				DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.	
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.			
l.	s.	d.	l.	s.	d.	l.	s.		d.
12	0	0							B
									[84]
									B
									B 49
									A
5	0	0							B 49
									A
									B 49
									A
2	0	0							B 49
									A
									B 49
									A

Inwards.

Barbers aprons, or checks { the piece, not above 10 yards —
And besides, for every 20 s. of the
real value upon oatb —
 the barrel, containing 200 lb
 Barillia, or Saphora, to weight —
And besides, for every hundred
weight, containing 112 lb —
 Bark of oak, the hundred weight, containing 112 lb —
 Barley. *Vide Corn.*
 Barley hulled. *Vide in Drugs.*
 Barlings, the hundred, containing 120 —
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and any
French colony or plantation —
of France, or any French colony. See in Wood.

Note, that all sorts of Masts, Timber, Boards, &c. im-
 ported in ships not belonging to Great-Britain or Ireland, or
 foreign-built, pay duty as if imported by aliens. 12 Car. II.
 cap. 18. § 9.

For the circumstances respecting the restrictions on importation,
 see the Note after Balks.

Barmillions. *Vide Fustians.*

Basket rods, the bundle —
 Baskets, vocat. Hand-baskets, or Sports, the dozen —

RATES.				DUTIES TO BE				References to the Table, &c p. 74.5.6.	
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.			
L.	s.	d.	L.	s.	d.	L.	s.		d.
0	13	4	—	—	—	0	3	4	C 7
—	—	—	—	—	—	0	6	0	E a
1	0	0	—	—	—	0	3	4	A
—	—	—	—	—	—	0	2	4	D 4
—	—	—	0	10	0	0	2	1	C 73
1	3	4	—	—	—	—	—	—	
—	—	—	—	—	—	0	9	9	B 49
—	—	—	—	—	—	0	6	5	A
0	6	8	—	—	—	0	1	1	} A
0	3	4	—	—	—	0	0	6	

Bafons

Inwards.

Basons of latten, the pound —
For the circumstances of prohibition of Basons counterfeit, or made of Tin or Pewter, see the Index.

Bast, or Straw { knotted, the dozen —
 hats — { plain, the dozen —

Bast ropes — { the rope —
 { the bundle, containing 10 ropes —
 { the hundred weight, containing 112 lb —

Battens. *Vide* Wood.

Battery, Bashroons, or Kettles, the hund. weight, cont. 112 lb

Bays of Florence, per yard —

Amber, the pound —

Bone, the great groce, containing 12 small groce —

Box, the great groce —

Crystal, the thousand —

Coral, the pound —

Glaſs of all sorts, the great groce —

But by 17 Geo. II. cap. 31. § 1. Glaſs beads of all sorts are to pay the same duties, and be entitled to the same drawback on exportation, as Great bugle. Vide Bugle.

Jaspar, square, the hundred stones —

Jet, the pound —

Horn, the small groce, containing 12 dozen —

Wood of all sorts, the great groce —

Beans. *Vide* Corn.

Beaupers, the piece, containing 24 or 25 yards —

RATES.				DUTIES TO BE				Referenced to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.		
l.	s.	d.		l.	s.	d.	20 ^{ths}	
0	1	4		0	0	4	0 $\frac{3}{4}$	C 13
0	6	8		0	1	4	8	A
0	1	6		0	0	3	13	
0	0	6		0	0	1	4	
0	5	0		0	1	0	6	
0	8	0		0	1	7	13	C 8
9	0	0		1	19	4	1	
1	5	0		0	4	9	15	
0	10	0		0	3	9	12	
1	10	0		0	5	9	6	A
1	10	0		0	5	9	6	
3	0	0		0	11	6	12	
0	10	0		0	3	9	12	
0	10	0						C 25
2	0	0		0	7	8	8	A
				0	1	2	7 $\frac{1}{4}$	
				0	1	2	7 $\frac{1}{4}$	
0	10	0		0	1	11	2	
1	5	0		0	7	1	17 $\frac{1}{2}$	C 66
								Beef

B

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Bells.

Bells.

Inwards.

Morrice bells, the small groce, containing 12 dozen —
And besides, for such of the aforesaid Bells (except French Hawks bells) as are made of Brass, for every 20 s. of their respective rates —
For the circumstances of prohibition of Bells, see the Index.

BRITISH, from the plantations, for dyers use, as by 3 and 4 Ann. cap. 4. for every 20 s. of their value upon oath —

FRENCH, for dyers use, as by 3 and 4 Ann. cap. 4. for every 20 s. of their value upon oath —

Binding for Brooms, the hundred weight, containing 112 lb
 Birds of Stone. *Vide Whittles.*

Singing birds, the dozen —
 Birds of all other sorts, not rated in the first column of the Book of rates, the dozen —
Vide Pheasants, Quails.

Bisket. *Vide Bread.*
 the dozen —
And besides, for every bund, wt. of Iron, cont. 112 lb

Bits for *For the circumstances of prohibition, see the Index.*
 Bridles
 Blacking, or Lampblack, the hundred weight, containing 112 lb
 Bladders, the dozen —

Blankets, { Paris mantles, the mantle —
And besides, if of the manufacture of France —
 vocat. coloured —

RATES.				DUTIES TO BE						Repaid on due exportation.	Referencet to the Table,&c p.74.5.6.					
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				By Strangers.								
L.	s.	d.		L.	s.	d.	20 ^{ths}		L.			s.	d.	20 ^{ths}		
0	5	0	—	—	—	—	—	0	0	11	11	0	0	10	2 1/2	A
—	—	—	—	—	—	—	—	0	0	11	5	0	0	11	5	E 13
—	—	—	—	—	—	—	—	0	2	10	13	0	3	1	13	Bd 73
—	—	—	—	—	—	—	—	0	11	7	13	0	11	10	13	Fa 36
—	—	—	—	0	16	8	1/2	0	3	11	17 1/2	0	4	2	7 1/2	C 73
—	—	—	—	0	9	0	17 3/4	0	2	1	17 3/4	0	2	3	4 1/2	
—	—	—	—	0	12	0	9 2/3	0	2	10	9 2/3	0	3	0	5 2/3	
1	0	0	—	—	—	—	—	0	3	10	4	0	4	1	4	A
—	—	—	—	—	—	—	—	0	4	8	5	0	4	8	5	D 25
4	0	0	—	—	—	—	—	1	10	4	16	1	11	4	16	C 9
—	—	—	—	0	0	4	19 3/4	0	0	0	19 3/4	0	0	1	0 3/4	C 73
1	6	8	—	—	—	—	—	0	5	1	12	0	5	5	12	A
—	—	—	—	—	—	—	—	0	12	11	—	0	12	11	—	Fb 36
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Blan-

Inwards.

Boards, vocat. { of Ireland, and all other places, except France and any French colony or plantation }
 of Francè, or any French colony. See in Wood.
 Note, that all sorts of Masts, Timber, Boards, &c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens. 12 Car. II. cap. 18. § 9.
 For the circumstances respecting the restrictions on importation, see the Note after Balks.

Paste-boards for { the thousand }
 Books — { And besides, for every hundred weight of Paste-boards or Milled-boards, containing 112 lb }
 { the small groce, containing 12 dozen }
 Bodkins { if made of Iron, for every hundred weight, containing 112 lb }
 And besides { if made of Brass, the small groce }
 For the circumstances of prohibition, see the Index.

Boom-spars, the hundred, containing 120 —
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France
 of Ireland, and all other places, except France and any French colony or plantation }
 of France, or any French colony. See in Wood.
 Note, that all sorts of Masts, Timber, Boards, &c. imported in ships not belonging to Great-Britain or Ireland,

RATES.				DUTIES TO BE						Referencd to the Table, &c p. 74. 5. 6.			
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				Repaied on due exportation.					
l.	s.	d.	l.	s.	d.	20 ^{lbs}	l.	s.	d.		20 ^{lbs}		
—	—	—	—	—	0	2	6	1	0	2	0	1	A
0	13	4	—	—	0	2	6	16	0	2	8	16	A
—	—	—	—	—	0	7	6	—	0	7	6	—	E a
0	6	8	—	—	0	1	3	8	0	1	4	8	A
—	—	—	—	—	0	4	8	5	0	4	8	5	D 25
—	—	—	—	—	0	0	3	15	0	0	3	15	E 13
1	13	4	—	—	0	9	6	10	0	8	9	11	B 49
—	—	—	—	—	0	6	5	—	0	5	7	10	A

Inwards.

or foreign-built, pay duty as if imported by aliens. 12 Car. II cap. 18. § 9.
For the circumstances respecting the restrictions on importation, see the Note after Balks.

Boratoes, or { narrow, the single piece, not above 15 yards -
Bombazines { broad, the single piece, not above 15 yards -
of Silk. Vide Silk.

Books bound, by 9 Geo. I. cap. 19. § 6, 7, 8, in lieu of all former duties payable ad valorem, thereby repealed, are to pay for every hundred weight —

And the duties arising thereon are to be appropriated, as near as may be, to the same uses and purposes, to which the former duties on books were applicable.

For the method used in making the appropriations, see the examples of computation in Chapter the third.

the basket or maund, containing 8 bales or 2 fats —
the fat, containing half a maund —

But the aforesaid basket or maund having, by the Table of Tares, been deemed to contain eight hundred weight, it is therefore usual to enter Unbound books by

The hundred weight, at the rate of — £ 1 0 0
if { French —
not French —

But note, Popish books (and also all English books, without the consent of the proprietor of the copy) are prohibited to be imported, as per Index.

RATES.		DUTIES TO BE				Repaid on due exportation.	References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.			
l. s. d.	l. s. d.	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}
6 0 0	—	1 3 1	4	1 4 7	4	1 0 3	A
7 0 0	—	1 6 11	8	1 8 8	8	1 3 7	
—	—	0 14 0	—	0 14 0	—	—	
8 0 0	—	3 0 9	12	3 2 9	12	2 17 0	C 10
4 0 0	—	1 10 4	16	1 11 4	16	1 8 0	
—	—	0 10 6	9	0 13 9	9	0 8 0	B
—	—	0 7 7	4	0 7 10	4	0 7 1	
—	—	—	—	—	—	—	F 36
—	—	—	—	—	—	—	C 10

Beats.

Boots.

Inwards.

Boots, prohibited, for the circumstances thereof, see the Index.

Bosses { the small groce, containing 12 dozen —
for { And besides, if made of Brasses, the small groce —
bridles { sides — { if made of Iron, the bund. wt. cont. 112 lb —
For the circumstances of prohibition, see the Index

Botanoes, per piece —

Botargo, the pound —

{ Earth or Stone, the dozen —
{ covered with wicker, the dozen —
{ with vices covered with leather, the dozen —
{ uncovered, the dozen —
And besides, { Crown, Plate, or Flint glass, the pound wt.
if made of { Green or other glass, the pound weight —
Or, for every dozen quarts which they contain —
Bottles of wood, vocat. Sucking bottles, the groce, }
containing 12 dozen — }

Bottoms for sieves. Vide Hair bottoms.

Boultel { Rains, the piece —
{ the bale, containing 20 pieces —

Bowles, or Buckets of wood, the dozen —

Bows, vocat. { the piece —
Stone bows { And besides, for every hundred weight of Steel, }
of steel — { containing 112 lb — }

Bow staves, the hundred, containing 120 —
of the British plantations in America, free.
of any part of Europe, except Ireland and France —

RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.			
l.	s.	d.	l.	s.	d.		l.		
1	0	—	—	3	10	0	4	1	A
—	—	—	—	0	11	0	0	11	E 13
—	—	—	—	0	8	0	4	8	D 25
10	0	—	—	1	11	0	2	0	A
—	—	0	1	0	2	0	0	8	C 73
5	0	—	—	0	11	0	0	10	A
10	0	—	—	0	7	19	6	10	}
0	4	—	—	1	9	15	1	5	
—	—	—	—	0	1	19	1	13	}
—	—	—	—	0	0	8	0	8	
—	—	—	—	0	0	2	0	2	}
—	—	—	—	0	2	0	2	0	
10	0	—	—	1	11	2	2	0	A
0	8	—	—	0	2	9	2	4	}
—	—	—	—	0	5	12	7	9	
10	0	—	—	0	0	11	0	10	}
—	—	—	—	0	1	11	2	0	
—	—	—	—	0	5	17	0	1	}
4	0	—	—	1	2	16	3	10	

Bow

Inwards.

Bow slaves.

of Ireland, and all other places, except France and any French colony or plantation —
 of France, or any French colony. See in Wood.
 Note, that all sorts of Masts, Timber, Boards, &c. imported in ships belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

For the circumstances respecting the restrictions on importation, see the Note after Balks.

Fire, or Tinder-boxes, the groce, containing 12 dozen boxes —
 Money-boxes of wood, the small groce, containing 12 dozen —
 Nest-boxes, the groce, containing 12 dozen nests —
 Pepper-boxes, the groce, containing 12 dozen boxes —
 Pill-boxes, or Boxes entered as such, of wood, the small groce, cont. 12 dozen nests, each nest cont. 4 boxes —
 Round boxes, or French boxes, for marmalade or jelly, the dozen —
 Sand-boxes, the groce, containing 12 dozen —
 Snuff-boxes { of wood, plain, the dozen —
 { of horn, plain, the dozen —
 { of ivory, or tortoise-shell, the dozen —
 Sope-boxes, the shock, containing three score boxes —
 Spice-boxes, the dozen —
 Tobacco-boxes, the groce, containing 12 dozen —

Boxes, vocat.

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RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.	
By 12 Car. II. cap. 4.		By 11 Geo. II. cap. 7.		Paid on importation.		By Strangers.			
L. s. d.		L. s. d.		By British.		By Strangers.			
L. s. d.		L. s. d.		L. s. d.	20 ^{ths}	L. s. d.	20 ^{ths}	Repaid on due exportation.	
—	—	—	—	0 15	4 16	0 16	4 16	0 13 6 —	
1 0 0	—	—	—	0 3 10	4	0 4	1 4	0 3 4 10	
—	—	0 15	0	0 3	7 1 $\frac{3}{4}$	0 3	6 $\frac{3}{4}$	0 3 2 16 $\frac{1}{4}$	
3 0 0	—	—	—	0 11	6 12	0 12	3 12	0 10 1 10	
1 2 6	—	—	—	0 4	3 19 $\frac{1}{2}$	0 4	7 7	0 3 9 11 $\frac{1}{4}$	
—	—	0 5	0	0 1	2 7 $\frac{1}{4}$	0 1	3 2 $\frac{1}{4}$	0 1 0 18 $\frac{3}{4}$	
0 4 6	—	—	—	0 3	0 11 $\frac{1}{10}$	0 3	1 4 $\frac{3}{4}$	0 1 9 15 $\frac{3}{8}$	
1 0 0	—	—	—	0 3 10	4 1 $\frac{1}{2}$	0 4	1 4 $\frac{1}{2}$	0 3 4 10 $\frac{1}{2}$	
—	—	0 10	0	0 2	4 14 $\frac{1}{2}$	0 2	4 4 $\frac{1}{2}$	0 2 1 17 $\frac{1}{2}$	
—	—	1 0	0	0 4	9 18	0 5	0 9 8	0 4 3 15 7 10	
2 0 0	—	—	—	0 7	8 8	0 8	2 8	0 6 9 —	
1 10 0	—	—	—	0 1	1 17 $\frac{1}{3}$	0 1	2 15 $\frac{1}{3}$	0 1 0 3	
—	—	—	—	0 5	9 6	0 6	1 16	0 5 0 15	

B

B

A

C 73

} A

C 73

F 36

A

} C 73

} A

Boxes.

Inwards.

Bridles { the dozen
 And besides, if the Leather be the most valuable part,
 for every 20 s. of the real value thereof upon oath }
 Brimstone, the hundred weight, containing 112 lb —
 Bristles { dressed, the dozen pound —
 rough, or undressed, the dozen pound —
 Brooms, called Flag brooms or Whisk brooms, the dozen —
 the groce, containing 12 dozen —
 Brouches { of copper { And besides, for every hundred weight, }
 containing 112 lb —
 of latten, the groce, containing 12 dozen —
 Beard-brushes, the groce, containing 12 dozen —
 Comb-brushes, the groce, containing 12 }
 dozen —
 of hair, { Head-brushes, the dozen —
 vocat. { Rubbing-brushes, the dozen —
 Weavers brushes, the dozen —
 of heath { Coarse, the dozen —
 Fine, or Head-brushes, the dozen —
 vocat. Rubbing-brushes, the dozen —
 For the circumstances of prohibition, see the
 Index.
 Buckets. Vide Bowls.
 Buckles for girdles { the small groce, containing 12 dozen —
 And besides, if made of Brass, the }
 groce —

RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.			
l.	s.	d.	l.	s.	d.	l.	s.		
1	0	—	—	—	—	0	3	4	A
—	—	—	—	—	—	0	—	—	D c
0	6	8	—	—	7	0	5	6	B 5
0	10	0	—	—	4	0	2	1	C 14
0	5	0	—	—	2	0	1	0	C 73
—	—	—	0	0	0	0	0	0	A
0	12	0	—	—	3	0	2	0	E 24
—	—	—	—	—	4	0	16	4	C 13
0	12	0	—	—	10	0	2	7	
0	6	8	—	—	3	0	1	1	
0	13	4	—	—	6	0	2	3	
0	6	8	—	—	3	0	1	1	A
0	1	4	—	—	3	0	0	2	
0	5	0	—	—	11	0	0	10	
0	3	0	—	—	6	0	0	6	
0	6	1	—	—	3	0	1	1	
—	—	—	—	—	2	0	0	2	
1	0	0	—	—	10	0	3	4	A
—	—	—	—	—	11	0	0	11	E 13

Inwards.

Buckles for girths { the groce, containing 12 dozen —
 { if made of Brass, the groce —
 { if made of Iron, the hundred weight, containing 112 lb {
 And besides {
 For the circumstances of prohibition, see the Index.

Callico buckrams. Vide Buggasins.

Buckrams { vocat. Carrick buckrams, the short piece —
 { of East country, the roll, or half piece —
 { of French making, the dozen pieces —
 { of Germany, or Fine, per piece —

Buck-wheat. Vide Corn.

Buffins, Mocca- { narrow, the single piece, not above 15 {
 does, and Lile { yards —
 { broad, the single piece, not above 15 {
 { yards —

Buggasins, or Callico buckrams, the half piece —

Bugle { great, the pound —
 { small, or Seed bugle, the pound —
 { lace, the pound —

Bullion and Foreign coin may be landed without entry. See Table of fees and bullion, in the Index.

Bullions for purses, the groce, containing 12 dozen —
 Bullrushes, the load —
 Burrs for millstones, the hundred, containing five score —
 And besides, if French —

RATES.				DUTIES TO BE				Repaid on due				References to the Table, &c. p. 74 5.6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.		By British.		By Strangers.		
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20ths
0	7	6	—	—	—	0	1	6	0	1	3	$\frac{3}{8}$
0	—	—	—	—	—	0	0	4	0	0	4	$\frac{3}{8}$
0	—	—	—	—	—	0	4	5	0	4	5	
0	2	0	—	—	—	0	5	14	0	5	3	$\frac{1}{10}$
0	5	0	—	—	—	0	1	2	0	1	0	$\frac{1}{10}$
2	10	0	—	—	—	1	13	10	1	0	17	$\frac{1}{10}$
0	10	0	—	—	—	0	2	4	0	2	17	$\frac{1}{10}$
3	0	0	—	—	—	0	11	6	0	10	10	$\frac{1}{10}$
4	10	0	—	—	—	0	17	3	0	15	2	$\frac{1}{10}$
0	5	0	—	—	—	0	1	2	0	1	18	$\frac{3}{4}$
0	4	0	—	—	—	0	1	3	0	1	2	$\frac{3}{4}$
0	6	0	—	—	—	0	2	13	0	2	15	$\frac{3}{4}$
0	8	0	—	—	—	0	2	7	0	2	14	$\frac{3}{4}$
0	10	0	—	—	—	0	1	11	0	1	8	$\frac{1}{2}$
0	10	0	—	—	—	0	3	10	0	3	4	$\frac{1}{2}$
2	10	0	—	—	—	0	9	7	0	8	5	$\frac{1}{2}$
—	—	—	—	—	—	1	4	2	1	11	8	$\frac{1}{2}$
—	—	—	—	—	—	—	—	12	—	—	12	$\frac{1}{2}$
—	—	—	—	—	—	—	—	12	—	—	12	$\frac{1}{2}$

Inwards.

Buskins of { the dozen pair —
 leather { And besides, for every 20 s. of the real value of
 the Leather upon each —
 For the circumstances of prohibition, see the Index.
 Bustians, the single piece, not above 15 yards —
 Butter { the barrel —
 of Ireland, the hundred weight, containing 112 lb —
 But Butter of Ireland is prohibited to be imported, as per Index.
 Bras, the great groce, containing 12 small groce, }
 every groce 12 dozen —
 Bugle, the dozen —
 Crystal, the dozen —
 Copper { the great groce, containing 12 small groce —
 And besides, for every bund. weight, cont. 112 lb
 Fine damask work, the dozen —
 Glass, the great groce, containing 12 small groce —
 Hair, the groce, containing 12 dozen —
 for handkerchiefs, the groce, containing 12 small dozen
 Latten, the great groce, containing 12 small groce —
 Silk, the great groce, containing 12 small groce —
 the great groce, containing 12 small groce —
 Steel { And besides, for every hundred weight of Steel, }
 containing 112 lb —
 Thread, the great groce, containing 12 small groce —
 But Buttons of all sorts are prohibited to be imported, as per
 Index.

RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c. p. 74. 5. 6.				
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.							
l.	s.	d.		l.	s.	d.	20 ^{lbs}	l.	s.	d.	20 ^{lbs}		
4	0	0	—	—	—	—	—	0	15	4	16	—	A
—	—	—	—	—	—	0	—	0	6	—	—	—	D c
2	0	0	—	—	—	7	8	0	8	2	8	9	A
1	0	0	—	—	—	3	10 4	0	4	1	4	4 10	
0	10	0	—	—	—	1	11 2	0	2	12	12	5	
2	13	4	—	—	—	12	9	0	13	5	4	6	C 13
0	1	4	—	—	—	0	5	0	0	5	10	4 19	B 13
0	8	0	—	—	—	1	6 9	0	1	7	13	4	A
2	13	4	—	—	—	10	3 4	0	10	11	4	0	
—	—	—	—	—	—	16	4 17	0	16	4	17	4 17 1/2	E 24
1	0	8	—	—	—	3	10 4	0	4	1	4	4 10	A
1	6	0	—	—	—	8	10 12	0	9	2	12	3	B 13
0	4	0	—	—	—	1	11 4	0	1	2	6	0 12	C 16
4	0	0	—	—	—	15	4 16	0	16	4	16	6	A
2	13	4	—	—	—	12	9 4	0	13	5	4	6	C 13
2	0	0	—	—	—	11	5 8	0	11	11	4	6	B 44
2	13	4	—	—	—	10	3 4	0	10	11	4	0	A
—	—	—	—	—	—	5	1 17	0	5	1	17 1/2	1 17 1/2	D 46
1	0	0	—	—	—	3	10 4	0	4	1	4	4 10	A

Buttons of

Inwards.

[illegible]

Inwards.

of Ireland, and all other places, except France and any French colony or plantation ————
 of France, or any French colony. See in Wood.
 Note, that all sorts of Masts, Timber, Boards, &c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

For the circumstances respecting the restrictions on importation, see the Note after Barks.

Capers, the pound ————
 or Hook ends, the groce, containing 12 dozen ————
 Caphooks { And besides, for every hundred weight of Iron, containing 112 lb ————
 Cotton, or Thread, the dozen ————
 And besides, if Cotton, for every 20 s. of the value, according to the gross price at the candle ————
 Double tufted, or Cockered caps, the dozen ————
 for children, the dozen ————
 satin and velvet, the dozen ————
 the dozen ————
 Night-caps { silk, knit { And besides, for every pound weight ————
 of ————
 linen, the dozen ————
 woollen, the dozen ————
 For the circumstances of prohibition of Woollen caps, see the Index.

RATES.				DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.	Cards,		
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.					
l.	s. d.	l.	s. d.	By British.	By Strangers.	l.	s. d.				
				l.	s. d. 20 ^{ths}	l.	s. d. 20 ^{ths}				
				0 14 1 8	0 15 c 8	0 12 4 10	A				

Cards,

Alcohol cube

[illegible]

Inwards.

Inwards.

		RATES.		DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
		By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.			
		l. s. d.	l. s. d.	l. s. d.	d. 20 ^{ths}	l. s. d.	d. 20 ^{ths}	l. s. d.	d. 20 ^{ths}
Cases for looking-glasses	Cases with — { Ivory combs { large, garnished, the dozen — middle fort, garnished, the dozen — small, garnished, the dozen — Wooden combs, garnished, the dozen —	4 0 0	— — —	0 15 4	16	0 16 4	16	0 13 6	6
		2 0 0	— — —	0 7 8	8	0 8 2	8	0 6 9	9
		1 6 8	— — —	0 5 1	12	0 5 5	12	0 4 6	6
		1 0 0	— — —	0 3 10	4	0 4 1	4	0 3 4	10
Cases for looking-glasses	gilt of { N ^o 3 and 4. the dozen — N ^o 5 and 6. the dozen — N ^o 7 and 8. the dozen —	0 4 0	— — —	0 9 9	4	0 9 9	16	0 0 8	2
		0 7 0	— — —	0 1 4	3	0 1 5	4	0 1 2	3
		0 10 0	— — —	0 1 1	2	0 2 0	12	0 1 8	5
		0 13 4	— — —	0 6 5		0 6 10		0 5 7	10
Cases for looking-glasses	ungilt of { N ^o 3 and 4. the dozen — N ^o 5 and 6. the dozen — N ^o 7 and 8. the dozen — N ^o 9 and 10. the dozen —	0 2 0	— — —	0 4 12	$\frac{2}{3}$	0 4 18	$\frac{2}{3}$	0 0 4	1
		0 3 6	— — —	0 8 1	$\frac{7}{16}$	0 8 12	$\frac{1}{3}$	0 0 7	1
		0 5 0	— — —	0 11 11		0 11 0	6	0 0 10	2
		0 16 8	— — —	0 3 2	10	0 3 5		0 2 9	15
Caskets of iron —	large, the dozen — middle fort, the dozen — small, the dozen —	3 0 0	— — —	0 11 6	12	0 12 3	12	0 10 1	10
		2 8 0	— — —	0 9 2	17	0 9 10	$\frac{3}{3}$	0 8 1	4
		1 10 0	— — —	0 5 9	6	0 6 1	16	0 5 0	15
	And besides, for every bund. wt. of Iron, cont. 112 lb	— — —	— — —	0 4 8	5	0 4 8	5	0 4 8	5
Caskets of steel —	the dozen — And besides, for every bund. weight, cont. 112 lb —	6 0 0	— — —	1 3 1	4	1 4 5	$\frac{1}{2}$	1 0 3	
	For the circumstances of prohibition of Caskets, see the Index.	— — —	— — —	0 5 1	17	0 5 1	17	0 5 1	17
		— — —	— — —	7 2 3	$\frac{1}{2}$	7 6 13	$\frac{1}{2}$	6 5 12	$\frac{1}{2}$
	Casks empty, the ton — Catlings. Vide Harpstrings and Lutestrings.	— — —	1 10 0	— — —		— — —		— — —	
Cattle great, imported from Ireland, apiece, after the rate of —		2 10 0	— — —	0 9 7	10	0 10 3		0 8 5	5
	But prohibited to be imported, as per Index.	— — —	— — —	— — —		— — —		— — —	
	Caviare, the hundred weight, containing 112 lb	1 0 0	— — —	0 3 10	4	0 4 1	4	0 3 4	10
	Cauls of linen for women, the dozen —	0 8 0	— — —	0 1 6	9	0 1 7	13	0 1 4	4

Cauls

Cases for looking-glasses { ungilt of { N^o 3 and 4. the dozen — N^o 5 and 6. the dozen — N^o 7 and 8. the dozen — N^o 9 and 10. and upwards, the dozen —

Caskets of iron — { large, the dozen — middle fort, the dozen — small, the dozen — And besides, for every bund. wt. of Iron, cont. 112 lb

Caskets of steel — { And besides, for every bund. weight, cont. 112 lb — For the circumstances of prohibition of Caskets, see the Index.

Casks empty, the ton —

Catlings. Vide Harpstrings and Lutestrings.

Cattle great, imported from Ireland, apiece, after the rate of —

But prohibited to be imported, as per Index.

Caviare, the hundred weight, containing 112 lb —

Cauls of linen for women, the dozen —

Inwards.

Cauls of { the dozen —
 And besides, for every pound weight of Silk —
 For the circumstances of prohibition, see the Index.

Chafing-dishes { brads or latten, the pound —
 of — { the dozen —
 And besides, for every hundred weight
 of Iron, containing 112 lb —
 For the circumstances of prohibition, see the Index.

Chains { for dogs { Brads, the dozen —
 And besides, if { Iron, the bund. weight,
 containing 112 lb —
 the dozen —
 for keys or { Brads, the dozen —
 purses, fine { And besides, if { Iron, the bund. wt.
 containing 112 lb —
 For the circumstances of prohibition, see the Index.

Chairs — { matted, the dozen —
 of walnut-tree, the piece —
 half silk, half hair, the yard —
 unwatered, or Mohairs, the yard —
 watered, the yard —
 Chapes, prohibited, but for the circumstances thereof, see the Index.

Checks. Vide Barbers apron.

Cheese, the hundred weight, containing 112 lb —
 But Cheese of Ireland is prohibited to be imported, as per Index.

RATES.				DUTIES TO BE				References to the Table, &c p. 74-5.6.		
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.				
L.	s.	d.		L.	s.	d.	L.		s.	d.
1	6	8								B 44 E 64
0	1	4								C 13
0	13	4								A
										D 25
0	3	4								A
										E 13
										D 25
0	8	0								A
										E 13
										D 25
										C 73
										A
0	10	0								B 44
0	10	0								} A
0	3	0								
0	5	0								
										A

Inwards.

Cherries, the hundred weight, containing 112 lb	
boards, the dozen	
men, the groce, containing 12 dozen	
<i>For the circumstances of prohibition, see the Index.</i>	
Chests	of iron { large, the piece
	middle fort, or small, the piece
	<i>And besides, for every hund. wt. cont. 112 lb</i>
Chests	of Cyprus wood, the nest, containing three chests
	of Spruce or Danske, the nest, cont. three chests
	of painted, the dozen
<i>For the circumstances of prohibition (as Painted wares) see the Index.</i>	
Chimney-backs	large, the piece
	small, the piece
China pease, the pound	
China-ware. <i>Vide</i> Earthen-ware.	
Chizels for joiners	the dozen
	<i>And besides, for every hundred weight of</i>
	Iron, containing 112 lb
<i>Chocolate, prohibited to be imported, as per Index.</i>	
Cinnamon. <i>Vide</i> in Grocery.	
Cisterns of latten, the pound	
Citron water. <i>Vide</i> Spirits.	
Citterns, the dozen	
Clapholt, or Clapboards, the small hundred, containing	

References
to the
Table, &c
p. 74-5. 6.

DUTIES TO BE

RATES.

By 12
Car. II,
cap. 4.

L. s. d.

1 0 0

1 0 0

0 12 0

6 13 4

5 0 0

8 0 0

1 10 0

2 0 0

0 13 4

0 6 8

0 3 4

0 4 0

0 1 4

3 0 0

0 15 0

—

—

—

—

—

—

—

—

—

—

—

—

—

Paid on importation.

By British.

L. s. d.

0 3 10

0 3 10

0 2 3 14 3

1 5 8

0 19 3

0 4 8

1 10 9 12

0 5 9 6

0 7 8

0 4 9 1

0 2 4 10 1 1 2

0 0 7 14

0 0 9 4 3

0 4 8 5

0 0 3 16 3 3

0 11 6 12

—

—

—

—

—

—

—

—

—

—

—

—

By Strangers.

L. s. d.

0 4 1

0 4 1

0 2 5 10 3

1 7 4

1 0 6

0 4 8 5

1 12 9 12

0 6 1 16

0 8 2 8

0 4 11 1

0 2 5 10 1 1 2

0 0 8 4

0 0 9 16 4 3

0 4 8 5

0 0 4 0 3 3

0 12 3 12

—

—

—

—

—

—

—

—

—

—

—

—

Repaid on due
exportation.

L. s. d.

0 3 4

0 3 4

0 2 0 6

1 2 6

0 16 10 10

0 4 8 5

1 7 0

0 5 0 15

0 6 9

0 4 5 5

0 2 2 12 1 2

0 0 6 15

0 0 8 2

0 4 8 5

0 0 3 9

0 10 1 10

—

—

—

—

—

—

—

—

—

—

—

—

A

D 25

A

B 7

A

D 25

C 13

A

Inwards.

Inwards.

{ small hund. of the British plantations in America, free.
 of any part of Europe, except Ireland and France —
 of Ireland, and all other places, except France, }
 and any French colony or plantation —
 of France, or any French colony. See in Wood.
 the ring, containing two small hundred —
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France
 of Ireland, and all other places, except France and }
 any French colony or plantation —
 of France, or any French colony. See in Wood.
 the great hundred, containing 24 small hundred —
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France
 of Ireland, and all other places, except France and }
 any French colony or plantation —
 of France or any French colony. See in Wood.

Note, that all sorts of Masts, Timber, Boards, &c.
 imported in ships not belonging to Great-Britain or
 Ireland, or foreign-built, pay duty as if imported by
 aliens. 12 Car. II. cap. 18. § 9.
 For the circumstances respecting the restrictions on importa-
 tion, see the Note after Balks.

Claricords, the pair —
 Cloaks of felt, the piece —

Clapholt, or Clapboards

RATES.		DUTIES TO BE	References to the Table, &c. p. 74. 5. 6.		
By 12 Car. II. cap. 7.	By 11 Geo. I. cap. 7.	Paid on importation.	Repaid on due exportation.		
l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.
—	—	0 4 3	0 4 5	0 3 1	0 3 1
—	—	0 2 10	0 3 0	0 2 6	0 2 6
1 10 0	—	—	—	—	—
—	—	0 8 7	0 8 11	0 7 10	0 7 10
—	—	0 5 9	0 6 11	0 5 0	0 5 0
18 0 0	—	—	—	—	—
—	—	5 3 0	5 7 6	4 14 6	4 14 6
—	—	3 9 3	3 13 9	3 0 9	3 0 9
0 13 4	—	0 2 6	0 2 8	0 2 3	0 2 3
2 0 0	—	0 7 8	0 8 2	0 6 9	0 6 9
				</	

Claphole, or Clapboards

Cloths.

Inwards.

[illegible]

Inwards.

DUTIES TO BE

References
to the
Table, &c
p. 74. s. 6.

Inwards.	RATES.		DUTIES TO BE				Repaid on due exportation.	
	By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.			
	By British.		By Strangers.					
Coker-nuts for cane-heads, or cups, the thousand	l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}
of bone, the pound	—	—	—	—	—	—	—	—
of box, the groce, containing 12 dozen	—	—	—	—	—	—	—	—
of horn for barbers, the dozen	—	—	—	—	—	—	—	—
vocat. Horse combs, the dozen	—	—	—	—	—	—	—	—
of ivory, the pound	—	—	—	—	—	—	—	—
vocat. Light-wood combs, the groce, cont. 12 dozen	—	—	—	—	—	—	—	—
for wool, the pair, old or new	—	—	—	—	—	—	—	—
For the circumstances of prohibition, see the Index.								
Comashes out of Turkey, the piece	—	—	—	—	—	—	—	—
Comfits, the pound	—	—	—	—	—	—	—	—
of brass, the dozen	—	—	—	—	—	—	—	—
of iron for the dozen	—	—	—	—	—	—	—	—
And besides, for every hundred	—	—	—	—	—	—	—	—
weight of Iron, cont. 112 lb —	—	—	—	—	—	—	—	—
for ships, the dozen	—	—	—	—	—	—	—	—
the chain	—	—	—	—	—	—	—	—
chains { And besides, for every hundred weight, cont. 112 lb	—	—	—	—	—	—	—	—
For the circumstances of prohibition, see the Index.	—	—	—	—	—	—	—	—
Ore, the hundred weight, containing 112 lb	—	—	—	—	—	—	—	—
the mark	—	—	—	—	—	—	—	—
Purles or plate { And besides, for every hundred weight,	—	—	—	—	—	—	—	—
containing 112 lb	—	—	—	—	—	—	—	—
Unwrought bricks or plates, round or square, or	—	—	—	—	—	—	—	—
Rose copper, the hundred weight, containing 112	—	—	—	—	—	—	—	—
pounds	—	—	—	—	—	—	—	—

And

Inwards.

Inwards.

Barley and Malt	Exceeding 28 s. per quarter, and not exceeding 32 s. per quarter Exceeding 32 s. { in British ships per quarter, { in ships not belonging to Great Bri- the quarter - { tain or Ireland, or foreign-built But Malt is prohibited to be imported, see the Index. Barley hulled. See Drugs. the quarter But by the 22d of Car. II. cap. 13. not exceeding the price of 16 s. per quarter, l. s. d. the sum to be paid for Customs, instead of Poundage, on the rate abovementi- oned, is the quarter Whereby the net duties payable thereon in the several circumstances will be thus; Not exceeding the price of 16 s. per quarter, the quarter Exceeding the price of { in British ships 16 s. per quarter, { in ships not belonging to the quarter, { Great-Britain or Ire- land, or foreign-built - the quarter But by the 22d of Car. II. cap. 13. not exceeding the price of 40 s. per quarter, the sum to be paid for Customs, instead of Poundage, on the rate abovementi- oned, is the quarter	Pease
Oats	the quarter But by the 22d of Car. II. cap. 13. not exceeding the price of 40 s. per quarter, the sum to be paid for Customs, instead of Poundage, on the rate abovementi- oned, is the quarter	

Corn, vocat.

Referenc
to the
Table, &c
p. 74. 5. 6.

DUTIES TO BE

RATES.		Paid on importation.		Repaid on due exportation.	
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	By British.		By Strangers.	
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.
— — —	— — —	0 16 8	14	0 8 8	14
— — —	— — —	0 0 11	11	0 0 10	2
— — —	— — —	0 1 0	6	0 0 10	2
0 4 0	— — —	— — —	— — —	— — —	— — —
— — —	— — —	0 5 10	19	0 3 2	19
— — —	— — —	0 0 9	4	0 0 8	2
— — —	— — —	0 0 9	16	0 0 8	2
0 4 0	— — —	— — —	— — —	— — —	— — —

A

Corn, vocat.

Barley and Malt

Oats

Pease

But by the 22d of Car. II. cap. 13. not exceeding the price of 16 s. per quarter, l. s. d.

the sum to be paid for Customs, instead of Poundage, on the rate abovementioned, is the quarter

Whereby the net duties payable thereon in the several circumstances will be thus;

Not exceeding the price of 16 s. per quarter, the quarter

Exceeding the price of { in British ships
16 s. per quarter, { in ships not belonging to
the quarter, { Great-Britain or Ire-
land, or foreign-built -

the quarter

But by the 22d of Car. II. cap. 13. not exceeding the price of 40 s. per quarter, the sum to be paid for Customs, instead of Poundage, on the rate abovementioned, is the quarter

Inwards.

Whereby the net duties payable thereon in the several circumstances will be thus;

Not exceeding 40 s. per quarter, the quarter —
 Exceeding the price of in British ships —
 40 s. per quarter, in ships not belonging to
 the quarter, Great-Britain or Ire-
 land, or foreign-built
 not exceeding 36 s. per quarter at the place of
 importation, the quarter —
 when it shall exceed that rate by the quarter —
 But by the 22d of Car. II. cap. 13. not ex- Old sub.
 ceeding 40 s. per quarter, the sum to l. s. d.
 be paid for Customs, instead of Pound- 0 16 0
 age, on the rates abovementioned, is
 the quarter —

Whereby the net duties payable thereon in the several circumstances will be thus;

Not exceeding 36 s. per quarter, the quarter —
 Exceeding 36 s. per quarter, and not exceeding
 40 s. per quarter —
 Exceeding 40 s. in British ships —
 per quarter, in ships not belonging to Great Bri-
 the quarter tain or Ireland, or foreign-built
 not exceeding 44 s. per quarter at the place of
 importation, the quarter —
 when it shall exceed that rate by the quarter —

Pease

Rye

Wheat

Corn, vocat.

References
to the
Table, &c.
p. 74. 5. 6.

DUTIES TO BE

RATES.		Paid on importation.				Repaid on due	
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	By British.		By Strangers.		exportation.	
l. s. d.	l. s. d.	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}
—	—	0 16	6 19 $\frac{1}{3}$	0 16	6 19 $\frac{1}{3}$	0 8	6 19 $\frac{1}{3}$
—	—	0 0	9 4 $\frac{4}{5}$	0 0	9 16 $\frac{4}{5}$	0 0	8 2
—	—	0 0	9 16 $\frac{4}{5}$	0 0	9 16 $\frac{4}{5}$	0 0	8 2
1 6 8	—	—	—	—	—	—	—
0 5 0	—	—	—	—	—	—	—
—	—	0 19	10 8	0 19	10 8	0 11	10 8
—	—	0 16	8 14	0 16	8 14	0 8	8 14
—	—	0 0	11 11	0 1	0 6	0 0	10 2 $\frac{1}{2}$
—	—	0 1	0 6	0 1	0 6	0 0	10 2 $\frac{1}{2}$
2 0 0	—	—	—	—	—	—	—
0 6 8	—	—	—	—	—	—	—

Corn,

Inwards.

But by the 22d of Car. II. cap. 13. instead of Poundage on the rates abovementioned, the sums to be paid for Customs are regulated thus;

Not exceeding 53 s. 4 d. per quarter, the } 0 16 0
 quarter
 Exceeding 53 s. 4 d. and not above 4 l. } 0 8 0
 the quarter

Whereby the net duties payable thereon in the several circumstances will be thus;

Not exceeding 44 s. per quarter, the quarter —
 Exceeding 44 s. per quarter, and not above 53 s. 4 d. }
 the quarter

Exceeding 53 s. 4 d. and not above 4 l. —
 Exceeding 4 l. { in British ships
 per quarter, { in ships not belonging to Great Bri-
 the quarter { tain or Ireland, or foreign-built }

By the 22d of Car. II. cap. 13. for Buck
 wheat, not exceeding 32 s. per quarter,
 the sum to be paid for Customs, instead
 of Poundage, is per quarter — } 0 16 0

For the method of ascertaining the aforesaid prices of English
 corn, according to which the duties are to be paid, see Corn
 in the Index; in regard to Scotland, see Viſtual in the
 Index.

But Corn may not be imported in any other than British or
 Irish ships, or ships of the built of the country of which

RATES.			DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers			
l. s. d.	l. s. d.		By British.					
l. s. d.	l. s. d.		l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}		
—	—	—	1 1 9 12	1 1 9 12	0 13 9 12		} A }	
—	—	—	0 16 11 12	0 16 11 12	0 8 11 12			
—	—	—	0 8 11 12	0 8 11 12	0 4 11 12			
—	—	—	0 1 3 8	0 1 4 8	0 1 1 10			
—	—	—	0 1 4 8	0 1 4 8	0 1 1 10			

Corn, vocat.

Wheat

A

it

Inwards.

Inwards.

Cruses of stone { without covers, the hundred, cont. 5 score —
with covers, the hundred, cont. 5 score —
Crystal. *Vide in Drugs.*
Cucumbers pickled, the gallon —
Cupboards, prohibited, but for the circumstances thereof, see the

Index.

Curates. *Vide Harnes.*
Currants. *Vide in Grocery.*
Cushions of Scotland, the dozen —
But by Act of Union, 5 Ann. cap. 8. free.

Cushion cloths { coarse, the dozen —
of tapestry, the dozen —

Cuttlebones, the thousand —
Cut-work. *Vide Bands.*
Cyder. *Vide Syder.*

D.

{ blades { the dozen —
And besides, for every hundred weight, containing 112 lb —
of bone for children, the dozen —
black, with velvet sheaths, the dozen —
gilt, with velvet sheaths, the dozen —
for children, the dozen —
For the circumstances of prohibition, see the

Index.

Daggers

References to the Table, &c. p. 74. 5. 6.									
DUTIES TO BE									
RATES.									
Paid on importation.									
By Strangers.									
Repaid on due exportation.									
By British.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									
By 12 Car. II. cap. 7.									
By 11 Geo. I. cap. 7.									

Inwards.

Dornix { with thread, the piece, containing 15 yards
 with wool, the piece, containing 15 yards
 French making { the ell
 the yard
 Down, the pound
 Dudgeon, the hundred pieces, containing 5 score
 Durance, or Duretty { with silk, the yard
 with thread, the yard
 Dutties, the piece

RATES.

By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.
L. s. d.	L. s. d.
1 0 0	— — —
1 5 0	— — —
0 2 0	— — —
0 2 0	— — —
— — —	0 1 6
1 0 0	— — —
0 10 0	— — —
0 6 8	— — —
1 0 0	— — —

DUTIES TO BE

Paid on importation.

By British.

L.	s.	d.	20 ^{ths}
0	5	8	14
0	7	1	17
0	1	8	6
0	1	4	4
0	0	4	6
0	3	10	4
0	1	11	2
0	1	3	8
0	3	10	4

By Strangers.

L.	s.	d.	20 ^{ths}
0	5	11	14
0	7	5	12
0	1	8	13
0	1	4	10
0	0	4	10
0	4	1	4
0	2	0	12
0	1	4	8
0	4	1	4

Repaid on due
exportation.

L.	s.	d.	20 ^{ths}
0	5	3	—
0	6	6	15
0	1	0	1
0	0	9	13
0	0	3	17
0	0	4	10
0	1	8	5
0	1	1	10
0	3	4	10

DRUGS,

Inwards.

Inwards.

DRUGS, vocat.

A Cacia, the pound —	
Acorus, the pound —	
Adeps urfi, the pound —	
Adian- { Album, the pound	
thum { Nigrum, the pound	
4 { trimmed or pa-	
red —	
rough, or un-	
trimmed —	
But by 8 Geo. I. cap. 15. § 10. if regularly imported entered and landed, free.	
Agaricus, or Agarick, for dyers use, as by 3 and Ann. cap. 4. the pound	
Agnus castus feeds, the pound —	
Alchermes { Syrup, the pound —	
Confectio, the ounce —	
Alkanet roots, the pound —	
Almuet. Vide Orcant.	
Almonds, bitter, the hundred weight, containing 112 lb —	

RATES.																Paid on importation.												From the place of their growth, and in British-built ships.														Repaid on due exportation.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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Inwards.

DRUGS, vocat.

Aloes { Cicotrina, the pound
Epatica, the pound
Ronish, or Roch,
the hund. cont.

Alum { 112 lb. for dy-
ers use, as by 3
§ 4 Ann. cap. 4.
Vide Alum in A.

Alumen plume, the pound
for dyers use, as by 3 and
4 Ann. cap. 4.

Ambergrease, black or
grey, the ounce troy —

Ambra liquida, the pound —

Ameos seeds, the pound —

Amomi seeds, the pound —

Anacardium, the pound —

Angelica, the pound —

Crudum, the hund.

wt. cont. 112 lb,

for dyers use, as by

3 and 4 Ann. cap. 4.

But by 8 Geo. I. cap. 15.

§ 10. if regularly im-

ported, entered and lan-

ded, free.

Antimonium

RATES.		Paid on importation.				Repaid on due exportation.				Reference to the Table, &c P. 74. 5. 6.	
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.		From the place of their growth, and in British-built ships.		Not from the place of, &c.		From the place of, &c.	
L. s. d.	L. s. d.	By British.		By Strangers.		By British.		By any Persons.		By any Persons.	
L. s. d.	L. s. d.	L. s. d.	d. 20ths	L. s. d.	d. 20ths	L. s. d.	d. 20ths	L. s. d.	d. 20ths	L. s. d.	d. 20ths
0 5 0	—	0 3 1	2 17	0 1 2	1 2	0 1 1	12 1 2	0 2 0	12	0 0 10	4
0 2 0	—	0 1 1	19	0 0 4	13	0 0 4	19	0 1 0	4 1 3	0 0 4	1 3 3
1 0 0	—	0 3 9	18	0 1 3	6	0 1 4	6	0 3 4	4	0 1 1	8
0 1 0	—	0 2 5	16	0 0 15	1 3	0 0 16	1 3	0 0 2	0 1 3	0 0 0	13 2 3
3 0 0	—	1 14	10 10	0 11 7	10	0 12 4	10	1 10 7	4	0 10 2	8
—	8	0 2 2	16 3	0 2 2	16 2 3	0 2 4	0 2 3	0 2 0	10 4 3	0 2 0	10 4 3
0 0 8	—	0 0 4	13	0 0 1	11	0 0 1	13	0 0 4	1 1 3	0 0 1	7 1 3
0 0 8	—	0 0 4	13	0 0 1	11	0 0 1	13	0 0 4	1 1 3	0 0 1	7 1 3
0 3 4	—	0 1 1	5	0 0 7	15	0 0 8	5	0 1 8	8	0 0 6	16
0 1 0	—	0 0 6	19 1 2	0 0 2	6 1 2	0 0 2	9 1 2	0 0 2	2 2 3	0 0 2	0 4 3
1 0 0	—	—	—	—	—	—	—	—	—	—	—

DRUGS,

Ad II

[121]

K II

L 73

K II

D

Inwards.

Inwards.	RATES.		Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74. 5. 6.
	By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Not from the place of their growth, or in foreign-built ships.		From the place of their growth, and in British-built ships.		Not from the place of, &c.		From the place of, &c.		
			By British.		By Strangers.		By any Persons.		By any Persons.		
			l. s. d.	l. s. d. 20 th	l. s. d. 20 th	l. s. d. 20 th	l. s. d. 20 th	l. s. d. 20 th	l. s. d. 20 th	l. s. d. 20 th	
DRUGS, vocat.											
Antimonium { Præparatum, or Stibium, the pound, for dyers use, as by 3 ^d and 4 th of Ann. cap. 4.	0 0 8	—	0 0 1 10 $\frac{3}{4}$	0 0 1 12 $\frac{3}{4}$	0 0 10 $\frac{1}{3}$	0 0 10 $\frac{1}{3}$	0 0 1 6 $\frac{4}{5}$	0 0 0	0 0 0	8 $\frac{1}{3}$	Ad II
Aqua fortis, for dyers use, as by 3 and 4 Ann. cap. 4. the bottle, containing 4 gallons — But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, free.	—	2 5 0									
Argentum sublimè, or Limum, or Quicksilver, the pound —	0 3 0	—	0 1 8 18 $\frac{1}{2}$	0 1 10 5 $\frac{1}{2}$	0 0 6 19 $\frac{1}{2}$	0 0 7 8 $\frac{1}{2}$	0 1 6 7 $\frac{1}{3}$	0 0 0	0 0 6 2 $\frac{2}{3}$		} K II
Aristolochia longa, and rotunda, the pound — Armoniacus. Vide Bolus communis.	0 1 4	—	0 0 9 6	0 0 9 18	0 0 3 2	0 0 3 6	0 0 8 3 $\frac{1}{3}$	0 0 0	0 0 2 14 $\frac{2}{3}$		
Arnick, white or yellow, or Rosalgar, for dyers use, as by 3 and 4 Ann. cap. 4. the pound — But by 8 Geo. I. cap. 15. § 10. if regularly im-	0 0 4										

Drugs, vocat.
ported, entered and land-
ed, free.

Afarum roots, the pound —
Aspalathus, the pound —
Assa foetida, the pound —
Asrripigmentum. *Vide Or-*
piment.

Auriculæ Judæ, the pound —
Baccæ alkakengi, the pound —
Balaustium, the pound —

Balsamum

R

Artificial, the	}
pound —	}
Copaiva, the	}
pound —	}
Natural, the	}
pound —	}

Barbadoes tar, the pound —
Barley hulled (*pearl*), or }
French barley, the 112 }
pounds —

But by the 22d of Old
Car. II. cap. 13. § 3. sub.
the sum to be paid for s. d.
Customs instead of 5 0
Poundage on the rate
abovement. is the 112th

[illegible]

Inwards.

DRUGS, vocat.
Whereby the duties payable in the several circumstances will be as follow;
Barley bulled, { French —
or Pearl barley, the 112 lb { not French
Bayberries, the 112 lb, }
for dyers use, as by 3
and 4 Ann. cap. 4. —
But by 8 Geo. I. cap. 15.
§ 10. if regularly imported, entered and landed, free.

Bdellium, the pound —
 Ben-album, or Rubrum, }
 the pound — }
 Benjamin of all sorts, the }
 pound — }
 Bever cods. *Vide* Castoreum.
 of the East-Indies, }
 the ounce troy — }
 of the West-Indies, }
 the ounce troy — }
 Bitumen Judaicum, the }
 pound — }
 Black lead, the 112 pounds

RATES.				Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.		From the place of their growth, and in British-built ships.		Not from the place of, &c.		From the place of, &c.		
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
—	—	—	—	1	1	7	1	0	10	6	7	Fg 36
—	—	—	—	0	13	9	6	0	7	11	2	K 11
0	13	4	—	—	—	—	—	—	—	—	—	
0	2	6	—	0	1	6	11	0	5	16	3	
0	2	0	—	0	1	2	17	0	0	4	19	
0	5	0	—	0	2	10	17	0	0	11	12	
3	0	0	—	1	14	10	10	0	11	7	10	
0	10	0	—	0	5	9	15	0	1	11	5	
—	—	—	6	0	0	1	15	0	0	1	15	L 73
1	10	0	—	0	17	5	5	0	5	9	15	K 11
DRUGS.												

DRUGS.

Inwards.

Inwards.	RATES.			Paid on importation.						Repaid on due exportation.						References to the Table, &c. p. 74. 5. 6.
	By 12 Car. II. cap. 4.		By 11 Geo. II. cap. 7.	Not from the place of their growth, or in foreign-built ships.			From the place of their growth, and in British-built ships.			Not from the place of, &c.			From the place of, &c.			
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	
DRUGS, vocat.																
Blatta bizantia, the pound —	0	2	0	—	—	—	0	1	2	17	0	4	19	0	1	3
{ Communis, or Armoniacus, the hund. weight, cont. 112 lb	0	6	8	—	—	—	0	4	1	10	0	1	4	10	0	1
	0	0	8	—	—	—	0	0	4	19	0	0	1	13	0	7
{ Verus, or fine bole, the pound —	0	3	4	—	—	—	0	0	7	15	0	0	8	8	0	6
	0	13	4	—	—	—	0	2	9	—	0	2	9	—	0	4
{ in paste, or unrefined, commonly called Tincall, the pound	0	2	6	—	—	—	0	1	5	8	0	0	5	16	0	2
	0	0	8	—	—	—	0	0	4	19	0	0	1	13	0	7
{ refined, the pound —	0	0	8	—	—	—	0	0	4	19	0	0	1	13	0	7
	0	0	8	—	—	—	0	0	4	19	0	0	1	13	0	7
Bunkins, Holliwortles, or Pistolochia, the pound	0	0	8	—	—	—	0	0	4	19	0	0	1	13	0	7
Cake-lack. Vide Gum-lack	0	0	8	—	—	—	0	0	4	19	0	0	1	13	0	7
Calamus, the pound —	0	0	8	—	—	—	0	0	4	19	0	0	1	13	0	7
Cambogium, or Gutta gambæ, the pound —	0	3	4	—	—	—	0	0	7	15	0	0	8	8	0	6
{ refined, the pound —	0	5	0	—	—	—	0	0	1	12	0	0	1	12	0	4
	0	2	6	—	—	—	0	0	5	16	0	0	6	12	0	5
{ * Camphire unrefined, the pound	0	4	0	—	—	—	0	0	9	6	0	0	9	6	0	3
	0	5	0	—	—	—	0	0	1	12	0	0	1	12	0	4
Cancro oculus, the pound —	—	—	—	0	5	0	0	1	4	15	0	1	5	10	0	6
Cantharides, the pound —	0	3	0	—	—	—	0	0	6	19	0	0	7	8	0	2
Capita papaverum, the thousand —	0	1	0	—	—	—	0	0	2	9	0	0	2	9	0	0
Cardamoms, the pound —	0	3	0	—	—	—	0	0	6	19	0	0	7	8	0	2
Carlina, the pound —	0	1	0	—	—	—	0	0	2	9	0	0	2	9	0	0

* Note, by 17 Geo. II. cap. 31. § 3. Borax and Camphire refined in Great-Britain are entitled to the same Drawback, on exportation, as like quantities of unrefined.

D

[125]

K 11

D

L 73

K 11

DRUGS,

Inwards.

Inwards.	RATES.			Paid on importation.						Repaid on due exportation.						References to the Table, &c. p. 74. 5. 6.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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Drugs.

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Inwards.	RATES.				Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74. 5. 6.			
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.				From the place of their growth, and in British-built ships.							
	By British.		By Strangers.		By British.				By Strangers.							
	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths		l.	s.	d.
DRUGS, vocat.																
Caperum, the pound	0	1	0	6 19 1/2	0	0	7	8 1/2	0	0	2	9 1/2	0	0	2	0 4/3
Cariophyllorum, the pound	—	—	—	1 13 3/4	0	0	1	15 1/4	0	0	1	15 1/4	0	0	1	10 27/40
Elatheria, the hund.	—	—	—	4 11 1/2	0	8	9	1 1/2	0	8	9	1 1/2	0	7	8	0 1/2
wt. cont. 112 lb	—	—	—	1 10	—	—	—	—	—	—	—	—	—	—	—	—
Guaiaci, the 112 lb	3	0	0	10 10	1	17	1	10	0	12	4	10	0	10	2	8
Limonum, vel Aurantiorum, the lb	—	—	—	1 13 3/4	0	0	1	15 1/4	0	0	1	15 1/4	0	0	1	10 27/40
Mandragora, the lb	0	2	0	1 19	0	1	2	17	0	0	4	19	0	1	4	1 3/5
Peruvianus, or Jesuits bark, the pound	—	—	—	8 7 5/8	0	0	8	15 1/8	0	0	8	15 1/8	0	0	7	13 3/8
Tamarisci, the pound	0	0	8	4 13	0	0	4	19	0	0	1	13	0	0	1	7 1/5
Winteranus, the pound	0	0	8	11 12 1/2	0	1	0	7 1/2	0	0	4	2 1/2	0	0	3	8
Costus, Dulcis, and Amarus, the pound	0	1	8	3 7 1/2	0	0	3	10 1/2	0	0	3	10 1/2	0	0	3	1 7/20
Cowitch, the pound	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cranium humanum, each	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cream of tartar, for dyers use, as by 3 & 4 An. cap. 4.	—	—	—	2 10	—	—	—	—	—	—	—	—	—	—	—	—
the C. wt. cont. 112 lb	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
But by 8 Geo. I. cap. 15.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
§ 10. if regularly imported, entered and landed, free.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Crystal in broken pieces for physick uses, the pound	0	3	4	1 11 5	0	2	0	15	0	0	8	5	0	1	8	6 16
Cubebs, the pound	0	1	4	9 6	0	0	9	18	0	0	3	6	0	0	2	14 3

Inwards.

Inwards.	RATES.			Paid on importation.										Repaid on due exportation.										References to the Table, &c. p. 74. 5. 6.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Not from the place of their growth, or in foreign-built ships.					From the place of their growth, and in British-built ships.					Not from the place of, &c.					By any Persons.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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DRUGS,

Inwards.

Inwards.	RATES.			Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74. 5. 6.			
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Not from the place of their growth, or in foreign-built ships.		From the place of their growth, and in British-built ships.		Not from the place of, &c.		From the place of, &c.					
	By British.		By Strangers.		By British.		By Strangers.		By any Persons.		By any Persons.				
	l.	s. d.	l.	s. d.	l.	s. d.	l.	s. d.	l.	s. d.	l.		s. d.		
DRUGS, vocat.															
Folium Indiæ, the pound —	0	5	0	2	10	17	1	2	0	11	12	0	10	4	} K 11 F g 36
Fox lungs, the pound —	0	3	0	1	8	18	0	5	0	6	19	0	6	2	
Frankincense of France, } or }	0	12	0	11	7	19	0	12	0	3	10	0	7	4	
Parrosin, the 112 pounds }	0	1	6	6	11	14	0	7	0	2	3	0	6	1	} K 11
Galanga, the pound —	0	1	6	0	10	9	0	11	0	0	9	0	0	3	
Galbanum, the pound —	0	1	4	0	9	6	0	9	0	0	3	0	0	2	
General, the pound —	0	0	6	0	3	9	0	3	0	0	1	0	0	1	} K 11
Gentiana, the pound —	0	0	0	0	17	5	0	18	0	15	3	0	15	4	
Grains of Guinea, — } or }	1	10	0	1	9	1	17	3	0	19	6	0	6	1	
French grains, the 112 lb }	0	1	0	0	6	19	0	3	0	9	8	0	19	6	} F g 36
Vide in G.	0	2	6	0	1	5	0	6	0	0	6	0	0	2	
Grana { Pinæ, the pound —	0	2	0	0	6	19	0	7	0	0	6	0	0	0	
Tinctorum, the lb }	0	2	0	0	1	5	0	6	0	0	3	0	0	5	} K 11
Granadilla Peruviana, the lb }	0	2	0	0	1	8	0	1	0	0	1	0	0	2	
Green ginger, the pound —	0	2	0	0	1	1	0	2	0	0	0	0	0	5	
Guinea pepper, the pound —	0	1	0	0	1	1	0	2	0	0	4	0	0	1	} L 73
{ Animæ, the pound —	0	1	0	0	6	19	0	7	0	0	6	0	0	2	
Arabick, or Gum seneca, the 112 lb, }	1	10	0	1	9	1	17	3	0	19	6	0	6	1	
for dyers use, as by }															} K 11
3 and 4 Ann. cap. 4. }															
But by 8 Geo. I. cap. 15. }															
§ 10. if regularly im- }															} F f
ported, entered and lan- }															
ded, free. }															

Inwards.

Inwards.	RATES.				Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74. 5. 6.														
	By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.				From the place of their growth, and in British-built ships.																		
					By British.		By Strangers.		By British.		By Strangers.																
	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.															
DRUGS, vocat.																											
Opoponax, the pound	0	6	8	—	—	—	0	3	10	10	0	4	1	4	10	0	3	4	16	0	1	1	12				
Sandrake, or Juniperi, the 112 lb —	1	8	0	—	—	—	0	16	3	6	0	17	3	18	0	5	9	6	7	1	4	9	2	2	3		
Sarcocol, the pound	0	1	6	—	—	—	0	0	10	9	1	0	11	2	3	0	0	3	3	0	0	0	3	1	1	3	
Seneca. Vide Gum arabick.																											
Serapinum, or Sagapenum, the pound	0	1	6	—	—	—	0	0	10	9	1	0	11	2	3	0	0	3	3	0	0	0	3	1	1	3	
Taccamahacca, the lb	0	4	0	—	—	—	0	2	3	18	0	2	5	14	0	0	9	18	0	2	0	0	8	3	1	3	
Tragagant, the pound	0	1	0	—	—	—	0	0	6	19	1	0	7	8	0	0	2	9	2	0	0	0	2	0	4	3	
Gutta gambæ. Vide Cam- bogium.																											
Hermodactylus, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	19	0	1	0	0	4	1	3	3	
Holliwortles. Vide Bunkins.																											
Horns of harts or stags, the hundred	1	10	0	—	—	—	0	17	5	5	0	18	6	15	0	6	2	5	0	15	3	12	0	5	1	4	
Hypocistis, the pound	0	2	0	—	—	—	0	1	1	19	0	1	2	17	0	0	4	19	0	1	0	4	0	0	4	1	3
Jesuits bark. Vide Cortex Peruvianus.																											
Incense, or Olibanum, the 112 lb	5	0	0	—	—	—	2	18	1	10	3	1	10	10	0	1	0	7	10	2	11	0	0	17	0	—	
Jolop, the pound	0	4	0	—	—	—	0	2	3	18	0	2	5	14	0	0	0	18	0	2	0	9	0	0	8	3	1
Ireos, the 112 lb —	2	10	0	—	—	—	1	9	0	15	1	10	11	5	0	10	3	15	1	5	6	0	0	8	6	—	
Isinglass, for dyers use, as by 3 and 4 ann. cap. 4. the 112 lb —	5	0	0	—	—	—																					

Inwards.

DRUGS, vocat.

Eut by 8 Geo. I. cap. 15.

§ 10. if regularly imported, entered and landed, free.

Jujubes, the pound —

Juniper berries, the 112 lb

Labdanum, or Lapado-

num, the pound —

Lack. Vide Gum lack.

Calaminaris, the 112 lb

Contra yerva, the

ounce —

Hæmatitis, the pound

Vide Blood-stones in

S.

Hibernicus, the hun-

dred weight, con-

taining 112 lb —

Hyacinthi, the pound

Judaicus, the pound —

Lazuli, the pound —

Magnetis, the pound —

Nephriticus, the pound

Ostiocolla, the pound

Rubinus, the pound —

Sapphirus, the pound

Smaragdus, the pound

References to the Table, &c. p. 74. 5. 6.

Repaid on due exportation.

Not from the place of, &c.

By any Persons.

By any Persons.

By any Persons.

By any Persons.

By any Persons.

By any Persons.

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By any Persons.

Paid on importation.

Not from the place of their growth, and in British-built ships.

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By Strangers.

RATES.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

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By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

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By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

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By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

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By 11 Geo. I. cap. 7.

By 11 Geo. I. cap. 7.

Inwards.

Inwards.	RATES.			Paid on importation.						Repaid on due exportation.						References to the Table, &c. p. 74. 5. 6.	
	By 12 Car. II. cap. 4.		By 11 Geo. II. cap. 7.	Not from the place of their growth, or in foreign-built ships.			From the place of their growth, and in British-built ships.			Not from the place of, &c.			From the place of, &c.				
	l.	s.		d.	By British.			By Strangers.			By any Persons.			By any Persons.			
			l.		s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.		
DRUGS, vocat.																	
Spongia, the pound	—	—	—	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	L 73	
Topaga, the pound	—	—	—	0	0	1	0	0	3	7 1/2	0	0	3	0	0	3	1 7/2
Tutia, the pound	—	—	—	0	0	—	0	0	—	6 1/2	0	0	—	0	0	—	2 0 4/5
Leaves of {	0	1	0	0	0	—	0	0	—	7 8 1/2	0	0	—	0	0	—	2 2/5
Roses, the pound	0	1	0	0	0	—	0	0	—	4 13	0	0	—	0	0	—	4 1 3/5
Violets or flow-ers, the pound	0	0	8	0	0	—	0	0	—	1 11	0	0	—	0	0	—	1 7 1/5
Lentiles, the pound	0	0	3	0	0	—	0	0	—	1 17 1/8	0	0	—	0	0	—	1 10 1/5
Aloes, the pound	0	10	0	0	0	—	0	0	—	2 5	0	0	—	0	0	—	1 8 8
Asphaltum, the pound	0	1	0	0	0	—	0	0	—	6 7 8 1/2	0	0	—	0	0	—	2 0 4/5
Nephriticum, the pound	0	4	0	0	0	—	0	0	—	5 14	0	0	—	0	0	—	3 1/5
Rhodium, the 112 lb	0	10	0	0	0	—	0	0	—	2 5 14	0	0	—	0	0	—	8 3 1/5
Vitæ, the 112 lb	0	10	0	0	0	—	0	0	—	6 2 5	0	0	—	0	0	—	1 8 8
But by 1 Geo. II. cap. 17. § 5. if Lignum vitæ be regularly imported from the British plantations in America, it is free.																	
Limum. Vide Argentum sub lime.	0	12	0	0	0	—	0	0	—	2 5 6 4/5	0	0	—	0	0	—	2 2/5
Litharge, for {	0	10	0	0	0	—	0	0	—	9 13	0	0	—	0	0	—	6 14
Of gold, {	0	1	4	0	0	—	0	0	—	3 2	0	0	—	0	0	—	2 14 2/3
Of silver, {	0	1	4	0	0	—	0	0	—	3 2	0	0	—	0	0	—	2 14 2/3
Locust, the pound	0	1	4	0	0	—	0	0	—	3 2	0	0	—	0	0	—	2 14 2/3

D

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D

DRUGS.

Inwards.

Drugs, vocat.

Lupines, the 112 lb —
 Lyntiscus, or Xylobalsa-
 mum, the pound —
 Madder roots, or Rubea
 tinctorum, for dyers use,
 as by 3d and 4th of Ann.
 cap. 4. the pound —

But by 8 Geo. I. cap. 15.
 § 10. if regularly imported,
 entered and landed, free.

Manna, the pound —
 Marmelade, the pound —
 Mastick { red, the pound —
 { white, the pound —
 Mechoachan, the pound —

Precipitat, the
 pound —
 Mercury { Sublimat, the
 { pound —

Millium folis, the pound —

Mirabo-
 lanes { condit, the
 { pound —

dry, the pound —

Myrtle berries, the pound —

Mithridate { Venetiæ, the lb

Vide in M.

Paid on importation.

Not from the place of their growth,
and in British-built ships.

By British.

By Strangers.

From the place of their growth,
and in British-built ships.

By British.

By Strangers.

Not from the place of their growth,
and in British-built ships.

By British.

By Strangers.

Repaid on due exportation.

Not from the place of, &c.

By any Persons.

From the place of, &c.

By any Persons.

Reference to the Table, &c. p. 74. 5. 6.

D

[135]

K II

D

Drugs,

Inwards.

Inwards.

DRUGS, vocat.

Mother of pearl shells, not of East-India, the pound }
Mummiæ, the pound — }
Musk { the ounce troy — }
 { Cods, the dozen — }
Myrrha, the pound — }
Nardus Celtica, or Spica Romana, the 112 lb — }
Nigella, the pound — }
Nitrum, the pound — }
Nutmegs condited, the pound — }
de Ben, the pound — }
Cupressi, the pound — }
Indica, the piece — }
Pini, or Grana pini, the pound — }
Pistachia. Vide Pistachias. }
Vomica, the pound — }
Olibanum, or Incense, the 112 lb — }
Opium, the pound — }
Crabus, the pound — }
Orange- { Ointment, the flower { pound — }

RATES.
By 12 Geo. II. cap. 4.
By 11 Geo. I. cap. 7.

L.	s.	d.	L.	s.	d.
—	—	—	0	1	0
0	1	0	—	—	—
2	0	0	—	—	—
2	0	0	—	—	—
0	3	0	—	—	—
5	12	0	—	—	—
0	0	8	—	—	—
0	2	0	—	—	—
0	4	0	—	—	—
0	1	0	—	—	—
0	0	6	—	—	—
0	1	0	—	—	—
0	0	8	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
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0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0	—	—	—
0	0	0			

Inwards.

Drugs, vocat.

Orange- { Water, the gal-
flower { lon —Orcant, or Almet, the
pound —

Origanum, the pound —

Orpiment, or Auripig-
mentum, the 112 lb —Osipium huirredum, the
pound —Offa de corde cervi, the
pound —Oil { of Almonds, the
pound —

Oil { of Amber, the pound —

Oleum annisi, the pound —

Oil { de Bay, the 112 lb —
de Ben, the pound —Oil { Cariophyllorum, the
pound —

Carui, the pound —

Cinnamomi, the ounce.
troy —

Cymini, the pound —

Juniperi, the pound —

Oil of mace or nutmegs,
the pound —

Paid on importation.

Not from the place of their growth,
or in foreign-built ships.

By British.

L. s. d. 20ths

0 2 10 17 1/2

0 0 6 19 1/2

0 0 4 13

1 3 3

0 0 3 9 3/4

1 3 3

0 0 6 19 1/2

0 0 9 10 1/2

0 0 4 15 1/4

0 0 3 10 10

0 0 9 10 1/2

0 0 4 15 1/4

0 0 1 8 1/2

0 0 6 14 1/10

0 0 3 5 17

By Strangers.

L. s. d. 20ths

0 0 7 1/2

0 0 9 1/2

0 0 1 13

0 8 3

0 0 1 4 3/4

0 8 3

0 0 2 9 1/2

0 0 4 10 1/2

0 0 3 10

0 0 2 11 0 1/2

0 0 5 10 1/4

0 0 2 0 1/5

0 0 7 0 1/10

0 0 2 17

By British.

L. s. d. 20ths

0 0 11 12 1/2

0 0 2 6 1/2

0 0 1 11

0 7 9

0 0 1 3 1/4

0 7 9

0 0 2 6 1/2

0 0 3 15 1/4

0 0 7 9

0 0 2 10 1/2

0 0 4 15 1/4

0 0 1 8 1/5

0 0 6 14 1/10

0 0 1 19

By Strangers.

L. s. d. 20ths

0 0 7 1/2

0 0 9 1/2

0 0 1 13

0 8 3

0 0 1 4 3/4

0 8 3

0 0 2 9 1/2

0 0 4 10 1/2

0 0 3 10

0 0 2 11 0 1/2

0 0 5 10 1/4

0 0 2 0 1/5

0 0 7 0 1/10

0 0 2 17

References
to the
Table, &c
p. 74. 5. 6.

D

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K II

K II. 2

L 73

K II

L 73 D

K II

Drugs,

Inwards.

Inwards.	RATES.			Paid on importation.				Repaid on due exportation.				References to the Table, &c. p.74.5.6.									
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Not from the place of their growth, or in foreign-built ships.				Not from the place of, &c.													
	By British.		By Strangers.	From the place of their growth, and in British-built ships.				By any Persons.													
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths										
Drugs, vocat.																					
{ Nucis muscatae liqui- dum, the pound — Origani, the pound — Palmae, the hundred weight, cont. 112 lb				0	1	10	7	0	1	11	7	0	1	8	9	L73					
				0	1	4	15	0	1	5	10	0	1	3	6		3/4				
				0	5	7	1	0	5	10	1	0	5	1	7		7				
Petroleum, the pound	0	1	8	0	0	11	12	0	0	3	17	0	0	0	10	4	1/2 1/2				
Rhodii, the pound	0	2	10	0	0	13	11	0	0	14	7	0	0	12	9	7	1/2 1/2 1/2				
Oil of rosemary, the pound	0	8	0	0	0	4	7	0	0	1	16	0	0	4	0	19	1/2 1/2 1/2 1/2				
Oleum fassafrae, the pound	0	2	8	0	0	1	8	0	0	1	2	0	0	1	0	5	3/4 1/2				
Oil de scorpions, the pound	0	1	8	0	0	11	12	0	0	0	6	12	0	0	0	8	3/4 1/2				
Oil of spike, the pound	0	0	6	0	0	1	4	0	0	1	5	10	0	0	1	6	2/3				
Oleum thymae, the pound	0	0	0	0	0	11	12	0	0	0	4	2	0	0	0	8	2/3				
Oil of turpentine, the pound	0	0	0	0	0	1	4	0	0	1	3	17	0	0	0	8	2/3				
Oleum vitrioli, the pound	0	0	0	0	0	3	9	0	0	0	4	15	0	0	0	6	2/3				
{ Orange, Jessamine, or other perfumed oils, not otherwise rated, the pound — Chemical oils, not otherwise rated, the pound —				0	1	4	15	0	1	4	15	1/4	0	1	3	6	3/4				
				0	5	0	0	0	0	0	0	0	0	0	0	0	0	0			
				0	0	6	14	1/10	0	0	6	14	1/10	0	0	6	2 7/10	0			
Panispercinus. See Cyclamen.																					
Panther, the pound	4	0	0	2	6	6	—	0	0	16	6	—	2	0	9	12	0	13	7	4	K11
Parrosin. See Frankincense.	0	3	4	0	1	11	5	0	0	0	8	5	0	1	8	8	0	0	6	16	
Pearl beaten, the ounce																					
troy —																					

Inwards.

[illegible]

Drugs,

Inwards.

Inwards.	RATES.				Paid on importation.				Repaid on due exportation.				Reference to the Table, &c. p. 74. 5. 6.	
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.				From the place of their growth, and in British-built ships.					
	By British.		By Strangers.		Not from the place of, &c.				By any Persons.					
	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.		
Drugs, vocat.														
Bistorta, the hund. weight, cont. 112 lb														L 73
Cassumina, not of the East-Indies, the pound														K 11
Contrayerva, the pound														L 73
Enula campana, the C. wt. cont. 112 lb														K 11
Eringii, the pound														L 73
Efula, the pound														K 11
Hypocacuanæ, the pound														L 73
Mei athamantici, the pound														K 11
Peonia, the pound														L 73
Phu, the pound														K 11
Scorcionera, the pound														L 73
Serpentaria, the pound														K 11
Tormentilla, the C. wt. cont. 112 lb														L 73
Red lead, the 112 lb														K 11
Refina { Jalapii, the pound														L 73
Scamonii, the lb														K 11
Rhabarbarum, or Rhu- barb, the pound														L 73
Rhaponticum, the pound														K 11

Radix

Drugs.

Inwards.

Drugs, vocat.

Rhinehurst, the hundred weight, cont. 112 lb. —

Rosalgar. *Vide* Arsnick.

Roslet, the pound —

Rubea Tinctorem. *Vide*

Madder roots.

Saccharum Saturni, the pound —

Salop, not of the East-

Indies, the pound —

{ Alkali, the pound —

{ Armoniacum, for dy-

{ ers use, as by 3 and

{ 4 Ann. cap. 4., the

{ pound —

{ Gem, for dyers use,

{ as by 3 and 4 Ann.

{ cap. 4. the pound —

{ But by 8 Geo. I. cap. 15

{ § 10. if Sal armo-

{ niacum, and Sal gem

{ are regularly imported,

{ entered and landed,

{ free.

{ Nitre, the pound —

Paid on importation.

Not from the place of their growth, or in foreign-built ships.

By British.

By Strangers.

From the place of their growth, and in British-built ships.

By British.

By Strangers.

Not from the place of their growth, or in foreign-built ships.

By British.

By Strangers.

Repaid on due exportation.

Not from the place of, &c.

By any Persons.

From the place of, &c.

By any Persons.

Repaid on due exportation.

Not from the place of, &c.

By any Persons.

From the place of, &c.

By any Persons.

Repaid on due exportation.

Not from the place of, &c.

By any Persons.

From the place of, &c.

By any Persons.

Repaid on due exportation.

Not from the place of, &c.

By any Persons.

From the place of, &c.

By any Persons.

Referred

to the

Table, &c.

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D

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D

Drugs,

Inwards.

Inwards.	RATES.		Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74. 5. 6.		
	By 12 Car. II. cap. 4.		By 1 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.		From the place of their growth, and in British-built ships.		Not from the place of, &c.			From the place of, &c.	
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.		s.	d.
Drugs, vocat.													
Prunellæ, the pound	—	—	—	0	0	6	0	0	0	1	10	2	7
Succini, the pound	—	—	—	0	4	0	0	1	0	0	1	0	5
Tamarisci, the pound	—	—	—	0	5	0	0	1	0	0	1	0	6
Tartari, the pound	—	—	—	0	1	0	0	0	0	0	0	0	1
Vitrioli, the pound	—	—	—	0	1	0	0	0	0	0	0	0	1
Volatile { Armoniaci, the pound ———— Cornucervi, the pound ————	—	—	—	0	2	0	0	0	0	0	0	0	2
	—	—	—	0	2	0	0	0	0	0	0	0	2
Sandiver, the 112 lb	0	10	0	—	—	—	0	0	0	0	0	0	6
Sandracha, or Gum fan-dracha, or Gum juniperi, the 112 lb	1	8	0	—	—	—	0	0	0	0	0	0	2
Sanguis { Draconis, the lb Hirci, the pound	0	3	4	—	—	—	0	0	0	0	0	0	6
Sarsaparilla, the pound	0	1	0	—	—	—	0	0	0	0	0	0	2
Sassafras wood, or roots, the 112 lb	0	3	4	—	—	—	0	0	0	0	0	0	6
Red, alias Stock, for dyers use, as by 3 and 4 Ann. cap. 4. the pound	4	0	0	—	—	—	0	0	0	0	0	0	6
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, free.	—	—	—	—	—	—	—	—	—	—	—	—	—

Inwards.

Inwards.	RATES.			Paid on importation.						Repaid on due exportation.						References to the Table, &c. p. 74-5. 6.						
	By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.	Not from the place of their growth, or in foreign-built ships.			From the place of their growth, and in British-built ships.			Not from the place of, &c.			From the place of, &c.									
	By British.		By Strangers.		By British.			By Strangers.			By any Persons.			By any Persons.								
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.		l.	s.	d.			
DRUGS, vocat.																						
Saunders { white, the pound	0	1	0	0	0	7	8	1 1/2	0	0	2	9	1 1/2	0	0	6	2	2 3/5	0	2	0	4 3/5
yellow, the lb -	0	2	0	0	1	2	17	1 1/2	0	0	4	19	1 1/2	0	1	0	4	4 3/5	0	4	1	1 3/5
Scammony. Vide Diagre-																						
dium.																						
Scincus marinus, the piece	0	0	4	0	0	2	9	1 1/2	0	0	0	16	1 1/2	0	0	2	0	4 3/5	0	0	13	3 3/5
Scordium, the pound -	0	0	6	0	0	3	14	1 1/4	0	0	1	4	1 1/4	0	0	3	1	1 1/5	0	0	1	0
Scorpions, the piece -	0	0	3	0	0	1	17	1 1/2	0	0	0	12	1 1/2	0	0	1	10	3 3/5	0	0	10	1 3/5
Sebestines, the pound -	0	1	0	0	0	7	8	1 1/2	0	0	2	9	1 1/2	0	0	6	2	2 3/5	0	0	2	0
Seeds for gardens, of all	0	0	8																			
forts, the pound -	0	0	8																			
Seler montanus, the pound	0	0	8	0	0	4	19	1 1/2	0	0	1	15	1 1/2	0	0	4	1	3 3/5	0	0	1	7 1/5
Semen cucumeris, Cu-	0	0	8																			
curb, Citrol, Melon,	0	0	8																			
the pound -	0	2	6	0	1	5	11	1 1/4	0	0	5	16	1 1/4	0	0	6	3	3 3/4	0	1	3	2
Sena, the pound -	0	0	6	0	0	1	15	1 1/5	0	0	1	15	1 1/5	0	0	1	10	2 3/4	0	0	1	10 2 3/4
Sevum, Cervinum, the	0	0	6	0	0	4	19	1 1/5	0	0	1	13	1 1/5	0	0	4	1	3 3/5	0	0	1	7 1/5
pound -	0	0	8	0	0	4	19	1 1/5	0	0	1	13	1 1/5	0	0	4	1	3 3/5	0	0	1	7 1/5
Soldonella, the pound -	0	0	8	0	0	4	19	1 1/5	0	0	1	13	1 1/5	0	0	4	1	3 3/5	0	0	1	7 1/5
Sperma { coarse, oily, the	4	0	0	2	6	6	6	1 1/2	0	15	6	6	1 1/2	0	16	6	6	1 1/2	2	0	9	12
ceti { fine, the pound -	0	5	0	0	2	10	17	1 1/2	0	0	11	12	1 1/2	0	1	0	6	12	0	2	6	12
Spica Celtica, or Romana.	0	6	8	0	3	10	10	1 1/2	0	1	3	10	1 1/2	0	1	4	16	1 1/2	0	3	4	16
Vide Nardus Celtica.																						
Spikenard, the pound -	0	6	8	0	3	10	10	1 1/2	0	1	3	10	1 1/2	0	1	4	16	1 1/2	0	3	4	16
Spiritus cornu cervi, the	0	0	0	0	0	6	14	1 1/2	0	0	6	14	1 1/2	0	0	7	0	1 1/2	0	0	6	2 1/2
pound -	0	0	0	0	0	6	14	1 1/2	0	0	6	14	1 1/2	0	0	7	0	1 1/2	0	0	6	2 1/2

Drugs,

Inwards.

Inwards.	RATES.				Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74. 5. 6.		
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.				From the place of their growth, and in British-built ships.						
	By British.		By Strangers.		Not from the place of, &c.				From the place of, &c.						
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.		s.	d.
DRUGS, vocat.															
Spiritus virioli, the pound	—	—	6	—	—	—	15	1	—	—	—	—	—	—	L 73
Spodium, the pound	—	1	—	—	—	—	15	1	—	—	—	—	—	—	} K 11
Spunges, the pound	—	3	4	—	—	—	2	—	—	—	—	—	—	—	
Squilla, the 112 lb	—	5	—	—	—	—	15	—	—	—	—	—	—	—	
Squinanthum, the pound	—	0	—	—	—	—	12	—	—	—	—	—	—	—	} K 11
Staphisager, the 112 lb	—	3	4	—	—	—	5	—	—	—	—	—	—	—	
Stechados, the pound	—	0	—	—	—	—	15	—	—	—	—	—	—	—	
Stribium. Vide Antimonium præparat.	—	0	10	—	—	—	3	—	—	—	—	—	—	—	} K 11
Stick-lack. Vide Gum-lack.	—	—	—	—	—	—	1	—	—	—	—	—	—	—	
Stock. Vide Saunders red.	—	—	—	—	—	—	4	—	—	—	—	—	—	—	
Storax { calamita, the pound	0	5	—	—	—	—	2	—	—	—	—	—	—	—	} K 11
liquida, the pound	0	1	—	—	—	—	8	—	—	—	—	—	—	—	
Succinum. Vide Carrabe.	—	—	—	—	—	—	1	—	—	—	—	—	—	—	
Succus liquoritiæ, the pound	—	1	—	—	—	—	11	—	—	—	—	—	—	—	K 10
Sulphur vivum, the pound	—	0	8	—	—	—	19	—	—	—	—	—	—	—	K 11
Sulphur vivum, the hundred weight, containing 112 lb	—	—	—	—	—	—	0	—	—	—	—	—	—	—	L 73
Talke { green, the pound	—	2	—	—	—	—	17	—	—	—	—	—	—	—	} K 11
white, the pound	—	0	6	—	—	—	14	—	—	—	—	—	—	—	
Tamarinds, the pound	—	0	10	—	—	—	3	—	—	—	—	—	—	—	
Tartarum vitriolatum, the pound	—	—	—	—	—	—	10	—	—	—	—	—	—	—	L 73
Terra lemnia, the pound	—	—	—	—	—	—	2	—	—	—	—	—	—	—	K 11

Inwards.

Drugs, vocat.

Terra figillata, the pound -

Thlaspii semen, the pound

Tincal. *Vide* Borax.

Tornfal, for dyers use, as)

by 3 and 4 Ann. cap. 4.

the pound ————

But by 8 Geo. I. cap. 15.

§ 10. if regularly import-

ed, entered and landed, free.

Common, the 7

common, are
pound —

Treacle } of Venice. the }

of Venice, the pound —

Vide in T.

Crataegus L.

I FOCICI DE VIPERA, UNE
OUNCE TROY

ounce troy —)
Turbithe the pound —

— pound, the pound —
— than the pound —

—Thapra, the pound
Thurmerick the pound

Turner, the pound —
Common the 112 #

common, the U2 is -

If imported from the
British Colonies, for

British plantations, for

the bounty, see Chap-

ter the third.

of Venice, Scio, or }

[Cyprus, the pound §

Inwards.	RATES.				Paid on importation.								Repaid on due exportation.								References to the Table, &c. p. 74. 5. 6.										
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.				From the place of their growth, and in British-built ships.				Not from the place of, &c.				From the place of, &c.														
	By British.		By Strangers.		By British.				By Strangers.				By any Persons.				By any Persons.														
	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths											
DRUGS, vocat.																															
Terra sigillata, the pound —	0	3	0	—	0	1	8	18	0	1	10	5	0	0	0	7	0	0	0	8	0	1	6	7	0	0	0	6	2	2	3
Thlaspii semen, the pound —	0	1	0	—	0	0	6	19	0	0	0	7	0	0	0	2	0	0	0	9	0	0	0	6	0	0	0	2	0	4	3
Tinical Vide Borax.																															
Tornfal, for dyers use, as by 3 and 4 Ann. cap. 4. the pound —	0	0	8	—																											
But by 8 Geo. I. cap. 15. 2000s & 10. if regularly imported, entered and landed, free.																															
{ common, the pound —	0	2	0	—	0	1	1	19	0	1	2	17	0	0	0	4	0	0	0	19	0	1	0	4	0	0	0	4	1	3	3
Treacle of Venice, the pound —	0	10	0	—	0	5	9	15	0	6	2	5	0	1	1	1	5	0	2	0	15	0	5	1	4	0	1	8	8		
Vide in T.																															
Trocisci de vipera, the ounce troy —	0	5	0	—	0	2	10	17	0	3	1	2	0	0	1	1	12	0	1	0	7	0	2	6	12	0	0	0	10	4	
Turbith, the pound —	0	5	0	—																											
— thapsia, the pound —	0	2	0	—	0	1	1	19	0	1	2	17	0	0	0	4	0	0	0	19	0	1	0	4	0	0	0	4	1	3	3
Turnerick, the pound —	0	1	0	—	0	0	6	19	0	0	7	8	0	0	0	2	0	0	0	9	0	0	0	6	2	0	0	2	0	4	5
{ common, the 112 lb —	0	10	0	—	0	5	9	15	0	6	2	5	0	1	1	1	5	0	2	0	15	0	5	1	4	0	0	0	1	8	
If imported from the British plantations, for the bounty, see Chapter the third.																															
Turpentine of Venice, Scio, or Cyprus, the pound —	0	1	8	—	0	0	11	12	0	1	0	7	0	0	0	3	17	0	0	4	2	0	0	10	4	0	0	0	3	8	

Inwards.

Inwards.

DRUGS, vocat.
of Germany, or from
any other place, not
otherwise rated, the
hund. weight, con-
taining 112 lb —
Turpentine
Verdigrease, for dyers use,
as by 3 and 4 Ann.
cap. 4. the pound —
But by 8 Geo. I. cap. 15.
§ 10. if regularly import-
ed, entered and landed,
free.
Vermillion. Vide Cinabrium.
Vernish, the 112 lb —
Viscus quercinus, the pound
Vitriolum Romanum, the
pound —
Umber, the hund. weight,
containing 112 lb —
Ungulae alcis, the hun-
dred hoofs —
White lead, the 112 lb —
Worm seeds, the pound —
Xylobalsamum. Vide Lyn-
tiscus.
Zedoaria, the pound —

RATES.				Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74. 5. 6.	
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Not from the place of their growth, or in foreign-built ships.		From the place of their growth, and in British-built ships.		Not from the place of, &c.		From the place of, &c.			
L. s. d.		L. s. d.		By British.		By Strangers.		By any Persons.		By any Persons.			
L.	s.	d.	L.	s.	d.	L.	s.	L.	s.	L.	s.		
—	—	—	2	0	0	0	11	2	2	0	11	8	L 73
0	1	8						0	10	2	14		
2	0	0				1	4	9	16	0	6	9	K I I
0	4	0				0	2	5	14	0	0	8	
0	1	0				0	0	7	8 ½	0	0	2	
1	0	0				0	12	4	10	0	3	4	
—	—	0	10	0	2	9	10 ½	0	2	6	13 ½	6	L 73
1	0	0				0	12	4	10	0	3	4	K I I
0	3	4				0	12	4	10	0	3	4	
0	3	4				0	1	11	5	0	1	8	
0	3	4				0	1	11	5	0	1	8	

DRUGS, vocat.

{ of Germany, or from
any other place, not
otherwise rated, the
hund. weight, con-
taining 112 lb —

Turpentine {
Verdigrease, for dyers use,
as by 3 and 4 Ann.
cap. 4. the pound —
But by 8 Geo. I. cap. 15.
§ 10. if regularly import-
ed, entered and landed,
free.

Vermillion. *Vide* Cinabrium. —
 Vernish, the 112 lb —
 Viscus quercinus, the pound —
 Vitriolum Romanum, the }
 pound — }
 UMBER, the hund. weight, }
 containing 112 lb — }
 Ungulæ alcis, the hun- }
 dred hoofs — }
 White lead, the 112 lb —
 Worm seeds, the pound —
 Xylobalsamum. *Vide* Lyn-
 tiscus. —
 Zedoaria, the pound —

Inwards.

UNRATED DRUGS, VIZ.

Calabassa —
 Cassena —
 Grana Germanica —
 Gum mountjack —
 Jessamine ointment —
 Oil of Peony —
 Pomatum —
 Terra dulcis —

{ of the product of France, every twenty skillings value upon oath —
 of the product of any other French dominions, every 20 s. value upon oath —
 of the product of any other place except India and China, every 20 s. value upon oath —
 of the product of the manufacture of India or China. See the Computation in Chap. 3.

All { chemi- cal - { Prepa- rations - { Salts - { Physical oils - { Medicinal drugs

Being so enumerated and determined by 3 and 4 Ann. cap. 4. and not rated by 11 Geo. I. cap. 7.

D
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D

Paid on importation.				Repaid on due exportation.				References to the Table, &c. p. 74 5. 6.			
Not from the place of their growth, or in foreign-built ships.		From the place of their growth, and in British-built ships.		Not from the place of, &c.		From the place of, &c.					
By British.		By Strangers.		By British.		By Strangers.					
l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}
0	14	4	1	0	14	7	1	0	8	10	7
											F g 36
0	9	4	1	0	9	7	1	0	8	10	7
											L 36
0	5	7	1	0	5	10	1	0	5	1	7
											L 73

ALL

ALL DRUGS (rated in the first column) IMPORTED DIRECTLY FROM THE PLACE OF THEIR GROWTH IN BRITISH-BUILT SHIP-
PING, TO BE RATED AT ONE THIRD PART OF WHAT IS CHARGED IN THE BOOK OF RATES, AND NO MORE.

But by 8 and 9 Will. III. cap. 34. § 2 and 3. the Old Subsidy to be received for all drugs (rated in the first column) imported directly from
the place of their growth, and in British-built shipping, shall be according to the full value in the Book of rates; and for all drugs otherwise
imported, treble such value; but not to extend to drugs used in dying.

The foregoing duties on rated drugs are computed as in cases of usual and general importations; but as they may sometimes happen to be
imported under other particular circumstances, it is to be observed,

That if any such rated drugs are of the growth of France, in such case, instead of the Impost 1690 at 10 per cent. or the Impost 1692
at five per cent. of the rate, there must be charged the Impost 1692, at 25 per cent. on the rate, and also the second 25 per cent. on the rate laid
on by 7 and 8 Will. cap. 20.

And if any such rated drugs are of the growth of any other French dominions, in such case, instead of the Impost 1690, at 10 per cent. on
the rate, or the Impost 1692, at five per cent. on the rate, there must be charged the Impost 1692, at 25 per cent. on the rate.

And if any such rated drugs are of the manufacture of India or China, in such case, instead of the Impost 1690, at 10 per cent. on the
rate, or the Impost 1692, at five per cent. on the rate, there must be charged the Impost 1690, at 20 per cent. on the rate.

Note, that all drugs of the growth and product of America, imported from any of the British plantations in America in ships legally navigated,
are to pay duty as if imported directly from the place of their growth. 7 Ann. cap. 8. § 12.

Note also, that the difference in the duties of drugs, imported from places of their growth, and imported from places not of their growth,
relates principally to drugs of the growth of one part of Europe imported from some other part of Europe, and doth not imply, that drugs of
the growth of Africa, Asia, or America, can be brought from any part of Europe, on payment of the high duties, as imported from places not
of their growth; for such importations would be contrary to the Act of Navigation of 12 Car. II. cap. 18. § 4. except in the cases N^o 9, 10,
11, 12, 13, under the title of Goods inwards, in the Index.

Inwards.

E

E.

Arlings, the groce, containing 12 dozen

Brick stones, by the thousand

Flanders tiles to scour with, the thousand

Gally tiles, the foot

Paving tiles, the thousand

Tiles, called Pan tiles, the thousand

All other sorts of Earthen ware, not particularly mentioned, to pay for every 20 s. value, 1 s. and 6 d.

China ware. *Vide Chapter the third.*

Of all other sorts (except India or China, not to be uttered or sold, and not otherwise rated) the pound weight, broken or whole

For the circumstances of prohibition (as Painted ware) see the Index.

East-India goods, for the duties and method of computation, vide Chapter the third.

Ebony wood, the hundred weight, containing 112 lb of the British plantations in America, free.

of any part of Europe, except Ireland and France

of Ireland, and all other places, except France and any

French colony or plantation

of France, or any French colony. See Wood.

See also Ebony rated in Wood.

Note, that all sorts of Masts, Timber, Boards, &c. imported in Ships not belonging to Great-Britain or Ireland,

See also Ebony rated in Wood.
Note, that all sorts of Masts, Timber, Boards, &c. imported in ships not belonging to Great-Britain or Ireland,

or foreign-built, pay duty as if imported by aliens. 12 Car. II.
cap. 18. § 9.

For the circumstances respecting the restrictions on importation, see the Note after Balks.

Edging for hats, of caddas, the dozen

Eggs, the hundred, containing 6 score

Elephants teeth, the hundred weight, containing 112 lb

Embroidery, prohibited, but for the circumstances thereof, see the Index.

Emeralds. *Vide* Diamonds.

Emery stones, the hundred weight, containing 112 lb —

Enamel, the pound _____ (Glasf)

And besides, for every { if Crown, Plate, or Flint
pound of glass --- { if Green, or other glass

Ewers, prohibited, but for the circumstances thereof, see the Index.

F^{Ans} { for corn, the piece _____
of paper, the dozen _____
for women and children, French making, the dozen
calpins for fans. *Vide in C.*

Feather beds, old or new, the piece —

Feathers { for beds, the 112 ff — *
vocat. Estridge, or Olstridge { dressed, the pound —
feathers — undressed, the pound

Pelts

References
to the
Table, &c
p. 74. 5. 6.

DUTIES TO BE

RATES.

Inwards.

Felts for cloaks, French-making, $3\frac{1}{2}$ yards long, $1\frac{1}{2}$ yard
broad, the felt —
Fiddles for children, the dozen —
Figs. *Vide in Grocery.*
Figuretto, the yard —
Files { the groce, containing 12 dozen —
And besides, for every hundred weight of Iron, con-
taining 112 lb —
Fire irons. *Vide in Iron.*
Fire shovels { the dozen —
And besides, for every hund. weight, cont. 112 lb —
Fire-shovel plates, the hundred weight, containing 112 lb —
Fire wood. *Vide Wood.*
Pimper eels, the barrel —
Quick eels, the ship's lading —
Shaft, Kine, or Dole eels, the barrel —
Spruce eels, the barrel —
Stub eels, the barrel —
Cropling { the hundred, containing six score —
the last, containing 10 hundred —
the hundred, containing six score —
Lubfish — { the last, containing 10 hundred —
the hundred, cont. six score —
Titling — { the last, containing 10 hundred —

Which having been taken by so-
reigners, may be imported, viz.

Stockfish, vocat. Fels, vocat.

Fish

Fish

RATES.			By 12 Car. II. cap. 7.			By 13 Geo. I. cap. 7.			Paid on importation.			Repaid on due exportation.		
			By British.			By Strangers.								
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
4	0	0	—	—	—	2	14	1	2	15	1	1	12	3
0	4	0	—	—	—	0	0	9	0	0	9	0	0	8
0	8	4	—	—	—	0	1	7	0	1	8	0	1	4
2	0	0	—	—	—	0	7	8	0	8	2	0	6	9
—	—	—	—	—	—	0	4	8	0	4	8	0	4	8
0	13	4	—	—	—	0	2	6	0	2	8	0	2	3
—	—	—	—	—	—	0	4	8	0	4	8	0	4	8
0	13	4	—	—	—	0	7	3	0	7	5	0	6	11
1	0	0	—	—	—	0	5	3	0	5	3	0	3	4
20	0	0	—	—	—	3	17	0	4	2	0	3	7	6
1	10	0	—	—	—	0	7	11	0	7	11	0	5	0
2	0	0	—	—	—	0	10	7	0	10	7	0	6	9
2	6	8	—	—	—	0	12	4	0	12	4	0	7	10
0	13	4	—	—	—	0	3	6	0	3	6	0	2	3
6	13	4	—	—	—	1	15	4	1	15	4	1	2	6
1	6	8	—	—	—	0	7	0	0	7	0	0	4	6
13	6	8	—	—	—	3	10	8	3	10	8	2	5	0
0	6	8	—	—	—	0	1	9	0	1	9	0	1	10
3	6	8	—	—	—	0	17	8	0	17	8	0	11	3

F 36 } A } D 25 } A } D 25 } B 25 } La } A } La } F

Which having been taken by, bought of, or received from foreigners, or out of a foreigner's ship, are prohibited to be imported, as per Index, viz.

Fish

Inwards.

- Codfish * — { the barrel —
the last, containing 12 barrels —
the hundred, containing fix score —
- Cods heads, the barrel —
- Colefish *, the hundred, containing fix score —
- Gullfish *, the barrel —
- Haddock *, the barrel —
- Herrings { * white, full, { the barrel —
or shotten — { the last, containing 12 barrels —
- red — { the cade, containing five hundred —
the last, containing 20 cades —
- Lamperns, the piece —
- Lings * of all sorts, the hund. cont. fix score —
- Newland fish { small, the hundred, contain-
ing fix score —
middle sort, the hundred, con-
taining fix score —
great, the hundred, contain-
ing fix score —
- Salmon — { the barrel —
girls, the barrel —
- Seal fish, the fish —
- Whittings, the barrel —

In the computation of the duties of those marked with an asterisk, is included the duty by way of Custom and Impost, by 15 Car. II. cap. 7. See page 9.

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F

References
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Table, &c
p. 74. 5. 6.

La

DUTIES TO BE

RATES.

By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.							
l.	s.	d.	20ths	l.	s.	d.	20ths				
13	4	0	8	0	8	6	8	0	2	3	0
6	0	8	16	5	2	4	16	1	7	7	10
3	0	4	8	1	2	4	8	0	7	0	10
1	0	0	12	0	0	10	12	0	0	6	15
0	6	8	12	0	10	3	12	0	3	4	10
0	6	6	4	0	3	9	4	0	1	1	10
0	8	4	10	0	5	2	10	0	1	4	17
5	0	0	6	3	2	6	—	0	16	10	0
8	4	8	10	0	2	2	10	0	1	4	17
6	1	0	3	2	4	2	3	1	8	1	10
3	6	8	3	0	0	8	3	0	0	2	0
1	0	0	8	1	17	8	3	0	11	3	—
1	0	0	—	0	2	7	16	0	1	8	5
1	0	0	—	0	5	3	12	0	3	4	10
1	1	0	—	0	7	11	8	0	5	0	15
2	0	0	—	0	10	7	4	0	6	9	7
0	15	0	—	0	3	11	14	0	2	6	3
0	13	4	—	0	3	6	8	0	2	3	6
0	3	4	—	0	0	10	12	0	0	0	15

F

La

F

But

Inwards.

But note, that all sorts of Fish, British taken, and brought in British ships or bottoms, ought not to pay any custom.

5 Eliz. cap. 5. § 2.

12 Car. II. cap. 4. § 2.

9 and 10 Will. III. cap. 23. § 4.

For the several regulations relating to the importation of Fish, vide Fish and Salt in the Index.

Flannel, the yard —

Prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see Wool 54, and Woollen caps in the Index.

Flasks { covered { the dozen —
with leather { And besides, if the Leather be
the most valuable part, for
every 20 s. of the real value
thereof upon oats —

with velvet, the dozen —
And besides, for every dozen quarts they contain —

of horn, the dozen —
dressed or wrought flax, the hundred weight, contain-
ing 112 lb —

Spruce, Muscovy, and all flax undressed or rough, the
hundred weight, containing 112 lb —

But Rough or Undressed flax, regularly imported, entered
and landed, free. 4 Geo. II. cap. 27. § 1.

Note, that all Flax (except rough or undressed, which is

RATES.		DUTIES TO BE				Repaid on due exportation.	Reference to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		Paid on due exportation.			
L. s. d.	L. s. d.	By British.	By Strangers.	L. s. d. 20 ^{ths}	L. s. d. 20 ^{ths}		
0 1 8	—	0 0 5 14 $\frac{1}{2}$	0 0 5 19 $\frac{1}{2}$	0 0 5 5	0 0 5 5	C 33	
0 5 0	—	0 1 7 19 $\frac{3}{4}$	0 1 8 14 $\frac{3}{4}$	0 1 6 11 $\frac{1}{4}$	0 1 6 11 $\frac{1}{4}$	B 13	
—	—	0 6 0	0 6 0	—	—	Dc	
2 0 0	—	0 13 3 18	0 13 9 18	0 12 4 10	0 12 4 10	B 13 Ze	
0 6 8	—	0 2 0	0 2 0	0 1 1 10	0 1 1 10	A	
15 0 0	—	4 10 5 5	4 14 2 5	4 3 3 15	4 3 3 15	A c 35	
1 0 0	—	—	—	—	—		

free

free

Inwards.

free of duty) imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pays duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

Flax of the product of Ireland (and any manufacture made thereof in Ireland) may be imported directly from thence by British or Irish, upon certificate and oath, free. See Ireland in the Index.

And no Flax may be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth, or of the port where it can only, or is most usually first shipped. See Goods inwards, Art. 6, in the Index.

Fleams to { the piece —
let blood { And besides, for every hund. wt. cont. 112 lb of Steel
Flocks, the hundred weight, containing 112 lb —
Flutes, coarse, the groce, containing 12 dozen —
Foils for { the dozen —
fencers { And besides, for every bund. weight, cont. 112 lb —
Forceps. Vide Sheers.

Forcers, prohibited, but for the circumstances thereof, see the Index.
Brandy, Bacon, Berries, Books, Bracelets or Necklaces, Burrs for Millstones, Cocoa, Coffee, Catlings, Cordial and Hungary water, Drugs, Gloves, Glass, Hats, Kid-skins, Knives, Lace, Linen, Lutestrings or Carlings, Olive oil, Paper prints, Pots, Plaster of Paris, Plates, Prunes, Pictures, Perry, Quilts, Rape of grapes, Syder, Salt, Thread, Vinegar, Weld, Wood, &c. See those respective beads.

RATES.			DUTIES TO BE			Repaid on due exportation.	References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.	By British.	By Strangers.			
l. s. d.	l. s. d.	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}			
0 0 2	—	—	0 0 7 7 1/2	0 0 8	0 0 6 3/4	A	
—	—	—	0 5 1 17 1/2	0 1 17 8	0 1 17 2	D 46	
2 0 0	—	—	0 7 8	0 2 8	0 9 4 10	A	
1 0 0	—	—	0 3 10 4	0 4 18	0 6 7 5	D 25	
—	0 15	0	0 2 10 13	0 3 8	0 4		
—	—	—	0 4 8 5	0 4 5	0 5		

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F

F

French

Inwards.

References
to the
Table, &c
p. 74. 5. 6.

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Furs.

	RATES.		DUTIES TO BE				Repaid on due	
	By 12 Car. II. cap. 4.		Paid on importation.		By Strangers.		exportation.	
	l.	s. d.	l.	s. d.	l.	s. d.	l.	s. d.
Beaver	—	6 8	—	—	—	—	—	—
Budge	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
Calaber	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
Cats	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
Dockers	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
Fitches	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
Foxes	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—

Skins, the whole piece —
But by the 8th of Geo. I. cap. 15. } the skin, 2s. 6d.
 § 13. the rate was altered to }
 Wombs, the piece —
 { tawed, the dozen skins —
 Black { untawed, the hundred, containing
 five score skins —
 White, tawed, the hundred, containing five
 score skins —
 Naven, the hundred legs, cont. five score —
 Pouls, the fur, containing four pains —
 Rumney, the hund. legs, cont. five score —
 Seasoned, the pain —
 Shubs. *Vide in S.*
 Stag, the pain —
 Tawed, the timber, containing 40 skins —
 Untawed, the timber, containing 40 skins —
 Skins, the hundred, containing five score —
 Pouls { the hundred, containing five score —
 the mantle }
 Wombs, the pain or mantle —
 Dockers, the timber, containing 40 skins —
 the timber, containing 40 skins —
 Fitches { the pain or mantle —
 the black Fox skin —
 Foxes — { the ordinary skin —

Furs, vocat.

Inwards.	RATES.				DUTIES TO BE				Repaid on due exportation.			
	By 12 Car. II, cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.							
	l.	s.	l.	s.	By British.	By Strangers.						
{ Foxes —	0	15	0	—	3	7	0	3	2	16	1	2
	0	10	0	—	2	4	0	2	6	4	1	2
{ Foynes —	0	13	0	—	3	2	0	3	4	6	2	10
	1	6	0	—	6	4	0	6	8	12	5	9
	0	1	0	—	0	2	17	0	3	0	2	11
	0	12	0	—	2	11	18	0	3	1	5	8
{ Grays —	0	3	0	—	0	9	11	0	1	0	0	10
	0	4	0	—	0	11	9	0	6	8	5	9
	1	6	0	—	6	4	12	0	3	1	5	2
	0	15	0	—	3	7	1	0	3	1	5	2
{ Jennets —	0	12	0	—	2	11	18	0	3	1	5	2
	0	8	0	—	1	11	18	0	3	1	5	2
	0	12	0	—	2	11	18	0	3	1	5	2
	0	16	0	—	3	11	17	0	3	1	5	2
{ Leopards	0	3	0	—	0	8	12	0	0	1	7	1
	0	4	0	—	0	11	9	0	0	1	7	1
{ Letwis —	1	5	0	—	5	11	16	0	6	3	1	13
	0	8	0	—	3	11	5	0	5	1	1	13
{ Lewzernes	2	10	0	—	1	11	18	0	1	5	1	13
	0	6	0	—	1	11	18	0	1	5	1	13
{ Martrons—	1	0	0	—	7	10	10	0	12	7	2	10
	0	0	0	—	2	10	10	0	12	7	2	10
	0	12	0	—	2	10	9	0	5	3	1	18
	0	10	0	—	2	4	14	0	2	0	2	1

Furs, vocat.

Inwards.

Martrons tails, the hundred, containing five score	
Miniver, the mantle	
Minks — { tawed, the timber, containing 40 skins	
— { untawed, the timber, containing 40 skins	
Mole skins, the dozen	
Otter skins, the piece	
Ounce skins, the piece	
Sables — { of all sorts, the timber, cont. 40 skins	
— { Tails, or Tips of Sable. <i>Vide in Skins.</i>	
Weezle skins, the dozen	
Wolf skins { tawed, the piece	
— { untawed, the piece	
Wolverings, the piece	
All other Furs (except those rated amongst Skins) for every 20 s. of their value upon oath	
But if any Are tawed, for the circumstances of prohibition, see the Index.	
Are otherwise dressed, they are, besides the aforesaid, or any other	
Furs — their real value upon oath	
Fufes of cloves, the pound	
Amsterdam, Holland, or Dutch fustians, the piece, containing two half pieces, of 15 yards to the half piece	
Barmillians, the piece, containing two half pieces	
Cullen fustians, the piece, containing two half pieces	

Furs, vocat.

Fustians

RATES.				DUTIES TO BE								References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				Repaid on due exportation.				
l.	s.	d.	l.	s.	d.	By British.	By Strangers.	l.	s.	d.	20 ^{ths}	
2	0	0	—	—	—	0 9 6	0 10 0	0 0 18	0	8	7	10
0	13	4	—	—	—	0 3 2	0 3 4	0 4 6	0	2	10	10
4	0	0	—	—	—	0 19 1	0 1 1	0 1 16	0	17	3	—
3	0	0	—	—	—	0 14 4	0 15 1	0 1 7	0	12	11	5
0	0	6	—	—	—	0 0 8	0 0 1	0 10 $\frac{29}{4}$	0	0	1	5
0	5	0	—	—	—	0 1 2	0 1 3	0 2 $\frac{1}{4}$	0	1	0	18
0	12	6	—	—	—	0 2 11	0 3 1	0 15 $\frac{1}{8}$	0	2	8	6
30	0	0	—	—	—	7 3 7	7 11 1	0 1 10	6	9	4	10
0	0	4	—	—	—	0 19 $\frac{3}{2}$	0 0 1	0 0 $\frac{3}{2}$	0	0	0	17
1	10	0	—	—	—	0 2 3	0 7 6	0 13 $\frac{1}{2}$	0	6	5	12
1	3	0	—	—	—	0 5 6	0 5 9	0 10 $\frac{7}{2}$	0	4	11	10
0	12	6	—	—	—	0 2 11	0 3 1	0 15 $\frac{5}{8}$	0	2	8	6
—	—	—	—	—	—	0 4 9	0 5 0	0 0 9	0	4	3	15
—	—	—	—	—	—	0 6 0	0 6 0	—	—	—	—	—
0	3	6	—	—	—	0 0 8	0 0 8	0 12 $\frac{1}{3}$	0	0	7	1 $\frac{3}{4}$
8	0	0	—	—	—	1 10 9	1 12 9	0 12	1	7	0	—
8	0	0	—	—	—	—	—	—	—	—	—	—
8	0	0	—	—	—	—	—	—	—	—	—	—

Dc

A

Fustians

F

C 39

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F

Referred to the Table, &c. p. 74. 5. 6.

F

G

DUTIES TO BE

Repaid on due exportation.

Paid on importation.

RATES.

Inwards.

	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		By British.		By Strangers.		Repaid on due exportation.	
	l.	s.	l.	s.	l.	s.	l.	s.	l.	s.
Holmes and Beyer- { the bale, containing 45 half pieces	8	0	—	—	15	8	16	8	13	10
nex fustians — { the piece, cont. two half pieces	3	14	—	—	0	14	0	15	0	12
Jean fustians, the piece, containing two half pieces	3	7	—	—	0	12	0	13	0	11
Milan fustians, the piece, containing two half pieces	8	0	—	—	1	10	1	12	1	7
Tripe or Velure { the half piece, cont. 7½ yards	4	0	—	—	0	15	0	16	0	13
	8	0	—	—	1	10	1	12	1	7
Naples fustians { the piece, containing 15 yards	0	10	—	—	0	1	0	2	0	1
	6	0	—	—	1	3	1	4	1	0
wrought, vocat. { the half piece, cont. 7½ yards	0	16	—	—	0	3	0	19	0	2
	4	10	—	—	0	17	0	18	0	15
Sparta velvet { the yard	0	8	—	—	0	2	0	3	0	2
Osborn, or Au- { the piece, containing two half pieces	8	0	—	—	1	10	1	12	1	7
gusta fustians - { with silk, the yard	—	—	—	—	—	—	—	—	—	—
of Weazel, the piece, containing two half pieces	—	—	—	—	—	—	—	—	—	—
Fustick. Vide in Wood.	—	—	—	—	—	—	—	—	—	—
Gadza { of all sorts, without gold or silver, the yard	0	2	—	—	0	0	0	0	0	0
	0	5	—	—	0	0	0	1	0	0
Galley dishes, the dozen	0	2	—	—	0	0	0	0	0	0
Gauntlets, the pair	0	4	—	—	0	0	0	0	0	0
Garnets { small rough, the pound	1	0	—	—	0	3	0	4	0	3
And besides, if cut, and of the manufacture of India	3	0	—	—	0	11	0	12	0	10
Garters of silk, French making, the dozen pair	3	0	—	—	0	11	0	11	0	11
Galls,	—	—	—	—	2	0	2	1	1	4

Fustians

B 44

A

A

D 30

F 36

Inwards.

Galls, for dyers use, as by 3 and 4 Ann. cap. 4. the hundred weight, containing 112 lb —
 But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, free.

Geneva. Vide Spirits.

Gimlets for vintners { the dozen —
 And besides, for every hundred weight, containing 112 lb of Iron —

Ginger { Vide in Grocery.

Green. Vide in Drugs.

{ counterfeit gold and silver, the dozen —
 Cruel, the groce, containing 12 dozen —
 the groce, containing 12 dozen —

Leather { And besides, for every 20 s. of their real value upon oath —

Silk — { the dozen —
 And besides, for every pound weight —

Velvet { the dozen —
 And besides, for every pound weight —

Woollen, the dozen —
 For the circumstances of prohibition of Girdles, see the

Index.

Glasses, { Balm glasses, the groce, containing 12 dozen —
 vocat. { Burning glasses, the dozen —
 Glasses, { Drinking glasses, { Coarse drinking glasses, the dozen —
 vocat. { } vocat. — dozen —

RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.							
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.									
l.	s.	d.	l.	s.	d.	20 ^{ths}	l.		s.	d.	20 ^{ths}				
0	8	0	—	—	0	1	6	9	$\frac{2}{3}$	0	1	7	13	$\frac{2}{3}$	A
—	—	—	—	—	0	4	8	5	—	0	4	8	5	—	D 25
1	0	0	—	—	0	3	10	4	—	0	4	1	4	—	} A
2	13	4	—	—	0	10	3	4	—	0	9	0	—	—	
3	6	8	—	—	0	12	10	—	—	0	11	3	—	—	
—	—	—	—	—	0	6	0	—	—	0	6	0	—	—	D c
2	0	0	—	—	0	11	5	8	—	0	11	11	8	—	B 44
—	—	—	—	—	0	1	10	10	—	0	1	10	10	—	E 64
4	0	0	—	—	1	2	10	16	—	1	3	10	16	—	B 44
—	—	—	—	—	0	1	10	10	—	0	1	10	10	—	E 64
1	12	0	—	—	0	6	1	18	$\frac{2}{3}$	0	6	6	14	$\frac{2}{3}$	A
0	7	6	—	—	0	2	5	19	$\frac{5}{8}$	0	2	7	2	$\frac{1}{8}$	} B 13
0	3	0	—	—	0	0	11	19	$\frac{17}{12}$	0	1	0	8	$\frac{17}{12}$	
0	3	0	—	—	0	0	11	19	$\frac{17}{12}$	0	0	11	2	$\frac{1}{4}$	

A }
 D c
 B 44
 E 64
 B 44
 E 64
 A }
 B 13

Inwards.

Inwards.

Drinking glasses, vocat. —	Flanders drinking glasses, the 100 glasses —
	French drinking glasses, the hun- dred, containing five score —
	Venice drinking glasses, the dozen —
	great, the hundred weight, con- taining 112 lb —
Glass pipes —	small, the pound —
	small, under N ^o 6, the dozen —
Glass plates, or fights for looking-glasses unfiled —	N ^o 6, the dozen —
	N ^o 7, 8, 9, 10, the dozen —
	N ^o 11, 12, the dozen —
	Bur- coloured, the chest —
Glasses for windows, vocat. —	gundy white, the chest —
	Muscovy glass or flude, the pound —
	Nor- coloured, the case —
	mandy white, the case —
	Rhenish, the wey or web, cont. 60 bunches —
Glass-stone plates for spectacles, rough, the dozen —	
Hour- Flanders making fine, the dozen —	
glasses making fine, the dozen —	
of — Venice-making, the dozen —	
	small, the dozen, under N ^o 6 —
Looking of glasses crystal	middle sort, the dozen, N ^o 6 —
	small, the dozen, N ^o 7, 8, 9, 10 —
	the dozen, N ^o 11, 12 —

Glas and Glasses, vocat.

RATES.		By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		DUTIES TO BE				Paid on importation.		Repaid on due exportation.		to the Table, &c p. 74. 5. 6.	
L.	s.	d.	L.	s.	d.	By British.	L.	s.	d.	20 ^{ths}	L.	s.	d.	20 ^{ths}	
1	5	0	—	—	—	3 18 $\frac{3}{4}$	0	8	7	13 $\frac{3}{4}$	0	7	8	16 $\frac{1}{4}$	B 13
0	15	0	—	—	—	1 16 $\frac{3}{4}$	0	10	4	1 $\frac{3}{4}$	0	6	0	11 $\frac{1}{4}$	F 36
0	18	0	—	—	—	11 19 $\frac{1}{16}$	0	6	2	13 $\frac{1}{10}$	0	5	6	16 $\frac{1}{2}$	
7	10	0	—	—	—	11 12 $\frac{1}{2}$	2	11	10	2 $\frac{1}{2}$	2	6	4	17 $\frac{1}{2}$	
0	7	6	—	—	—	5 19 $\frac{5}{8}$	0	2	7	2 $\frac{1}{8}$	0	2	3	16 $\frac{3}{8}$	
1	0	0	—	—	—	7 19	0	6	10	19	0	6	2	5	
2	0	0	—	—	—	3 18	0	13	9	18	0	12	4	10	
4	0	0	—	—	—	7 16	1	6	7	16	1	4	9	10	
30	0	0	—	—	—	10 10	9	19	4	10	9	5	7	10	
5	5	0	—	—	—	0 17	3	11	4	12	2	2	3	18	F 36
3	15	0	—	—	—	9 3	2	10	8	8	1	10	2	16	A
0	2	0	—	—	—	4 12	0	0	4	18	0	0	4	1	A
3	15	0	—	—	—	9 3	2	10	8	8	1	10	2	16	F 36
1	10	0	—	—	—	3 13	1	0	8	3	0	12	1	2	A
4	10	0	—	—	—	3 18	0	17	5	8	0	15	2	5	A
1	0	0	—	—	—	7 19	0	6	10	19	0	0	6	15	
3	0	0	—	—	—	11 17	0	19	8	17	0	18	2	5	
1	0	0	—	—	—	7 19	0	6	10	19	0	6	2	5	
3	0	0	—	—	—	11 17	0	19	8	17	0	18	2	5	B 13
1	10	0	—	—	—	11 18 $\frac{1}{2}$	0	10	4	8	0	9	3	7	
3	0	0	—	—	—	11 17	0	19	8	17	0	18	2	5	
6	0	0	—	—	—	11 14	1	19	5	14	1	17	1	10	
45	0	0	—	—	—	9 15	14	19	0	15	13	18	5	5	Glas

to the Table, &c p. 74. 5. 6.

Inwards.

Looking-glasses — { Halfpeny ware, the groce, cont. 12 dozen —
 { Penny ware, the groce, cont. 12 dozen —
 { of steel { small, the dozen —
 { large —
 { the piece, not exceeding 3 feet
 { in length —
 { the piece, exceeding 3 feet in length
 { small, the dozen —
 { large —
 { in length —
 { the piece, exceeding 3 feet in length
 { small, the dozen —
 Vials, the hundred, containing five score —
 Water-glasses, the dozen —
 All other Glafs manufactures, not above particularly
 rated, except Glafs beads, rated at per pound 1 s
 and 6 d.

*This hath always been practically taken, 1 s. and 6 d.
 on every pound value.*

*Therefore, for every 20 s. of the value upon oath, if
 unrated; or of the rates in the second column, if
 there rated —*

*And besides, for every pound { Crown, Plate, or Flint glafs
 wt. of such as are made of { Green or other glafs —*

Broken glafs, the hundred weight, cont. 112 lb —
 Grew, the hundred weight, containing 112 lb —

Globes { large, the pair —
 { small, the pair —

Gloves of Bridges making, the groce, containing twelve
 dozen —

Inwards.

Looking-glasses — { Halfpeny ware, the groce, cont. 12 dozen —
 { Penny ware, the groce, cont. 12 dozen —
 { of steel { small, the dozen —
 { large —

Perspectife glasses — { the piece, not exceeding 3 feet
 { in length —
 { the piece, exceeding 3 feet in length
 { small, the dozen —

Vials, the hundred, containing five score —

Water-glasses, the dozen —

All other Glafs manufactures, not above particularly
 rated, except Glafs beads, rated at per pound 1 s
 and 6 d.

*£ This hath always been practically taken, 1 s. and 6 d.
 on every pound value.*

*Therefore, for every 20 s. of the value upon oath, if
 unrated; or of the rates in the second column, if
 there rated —*

*And besides, for every pound { Crown, Plate, or Flint glafs
 wt. of such as are made of { Green or other glafs —*

Broken glafs, the hundred weight, cont. 112 lb —
 Grew, the hundred weight, containing 112 lb —

Globes { large, the pair —
 { small, the pair —

Gloves of Bridges making, the groce, containing twelve
 dozen —

RATES.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

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Car. II.
cap. 4.

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Geo. I.
cap. 7.

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Car. II.
cap. 4.

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Geo. I.
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Car. II.
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Geo. I.
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Car. II.
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Car. II.
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Geo. I.
cap. 7.

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Car. II.
cap. 4.

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Geo. I.
cap. 7.

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Car. II.
cap. 4.

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Geo. I.
cap. 7.

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Car. II.
cap. 4.

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Geo. I.
cap. 7.

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Car. II.
cap. 4.

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Geo. I.
cap. 7.

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Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

Inwards.

of Canary, Milan, { unwrought, the dozen pair —
or Venice — { wrought with gold or silver, the
dozen pair — }
French making, the groce, containing 12 dozen —
French, wrought with gold or silver, the dozen pair —
of Spanish, plain, the dozen pair —
of Vandon, the dozen pair —
And besides, if of Leather, or if Leather be the
most valuable part, for every 20 s. of their real
value upon oath —
of silk, knit { the dozen —
And besides, for every pound weight —
For the circumstances of prohibition of Gloves, see the
Index.

Gloves clippings, the hundred weight, containing 112 lb
Bridges gold and silver, the pound, containing
16 ounces avoirdupoise weight —
Cap gold and silver, the pound, containing 16
ounces avoirdupoise weight —
Copper gold and silver upon quills and rolls, or
rolls or in skeins, the pound, containing 16
ounces avoirdupoise weight —
Cullen gold and silver, the maff, containing 2½ lb,
at 12 ounces to the pound —
French copper, gold and silver, the mark, con-
taining eight ounces avoirdupoise —

DUTIES TO BE

RATES.

By 12
Car. II.
cap. 7.

By 11
Geo. I.
cap. 7.

By 10
Geo. I.
cap. 7.

By 9
Geo. I.
cap. 7.

By 8
Geo. I.
cap. 7.

By 7
Geo. I.
cap. 7.

By 6
Geo. I.
cap. 7.

By 5
Geo. I.
cap. 7.

By 4
Geo. I.
cap. 7.

By 3
Geo. I.
cap. 7.

By 2
Geo. I.
cap. 7.

By 1
Geo. I.
cap. 7.

By 0
Geo. I.
cap. 7.

Repaid on due
exportation.

By British.

By Strangers.

By 12
Car. II.
cap. 7.

By 11
Geo. I.
cap. 7.

By 10
Geo. I.
cap. 7.

By 9
Geo. I.
cap. 7.

By 8
Geo. I.
cap. 7.

By 7
Geo. I.
cap. 7.

By 6
Geo. I.
cap. 7.

By 5
Geo. I.
cap. 7.

By 4
Geo. I.
cap. 7.

By 3
Geo. I.
cap. 7.

By 2
Geo. I.
cap. 7.

By 1
Geo. I.
cap. 7.

By 0
Geo. I.
cap. 7.

Inwards.

Inwards.

Inwards.		RATES.		DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.											
		By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.													
		l. s. d.	l. s. d.	l. s. d.	l. s. d.	By British.	By Strangers.	Repaid on due exportation.											
Gold and Silver thread: Counterfeit, vocat. { Lyons copper gold and silver, double gilt, the mark, containing 8 ounces avoirdupoise	Right, vocat. { French and Paris gold and silver, the mark, containing 1 1/2 ounces Venice weight	1	6	8	—	0 18	0 18	4 12	0 10	9	—	F 36							
		2	0	0	—	1	7	0 18	1	7	6 18	0 16	1 10						
		3	6	8	—	0 12	10	—	0 13	8	—	0 11	3						
But Gold and Silver thread, Lace, or Fringe, and Work made thereof, are prohibited to be imported, as per Index.														A					
Gold foil, the small groce, containing 12 dozen	Gold paper { the small groce, containing 12 dozen	0	6	8	—	0	1	3	8	0	1	4	8	0	1	10	A		
		0	13	4	—	0	3	2	6	0	3	4	6	—	—	—	B 39 E a		
Goloches, prohibited, but for the circumstances thereof, see the Index.																			
Grain { or Scarlet powder, for dyers use, as by 3 and 4 Ann. cap. 4. the pound	of Sevil in berries, and Grains of Portugal or Rotta, for dyers use, as by 3 and 4 Ann. cap. 4. the pound	0	6	8	—	0	0	7	16	0	0	8	16	0	0	5	18	B b	
		0	3	4	—	0	0	3	18	0	0	4	8	0	0	2	19		
		0	0	8	—	0	0	5	8 3/4	0	0	5	10 3/4	0	0	3	4 1/2		
Grains { French or Guiney, the pound	if French	—	—	—	—	0	0	1	10 4/3	0	0	1	12 4/3	0	0	1	7	F 36 A	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Vide in Drugs.																			
Grates, prohibited, but for the circumstances thereof, see the Index.																			
Gravers. Vide Punfons.																			
Graves for dogs, the hundred weight, containing 112 lb		—	—	—	0	3	4	0	0	9	11	1	1	0	0	8	12	1/2	C 73

References to the Table, &c. p. 74. 5. 6.

DUTIES TO BE

RATES.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

Paid on importation.
By British.

By Strangers.

Repaid on due
exportation.

Inwards.

GREENLAND. Any produce of seals, or any other fish or creature taken or caught by British ships in the Greenland seas, Davis's freights, or any other parts of the seas adjoining or adjacent, and imported in British ships legally navigated, until the 25th of December 1764, FREE.

5 Geo. II. cap. 28.
13 ——— 28.
22 ——— 45.
28 ——— 20.

Grid-irons, prohibited, but for the circumstances thereof, see the Index.

Grindle-stones, the chalders

Almonds, the hundred weight, containing 112 lb

Anniseeds, the hundred weight, containing 112 lb

Cinnamon, the pound

Cloves, the pound

But by 8 Geo. I. cap. 15 § 18. the rate } the pound, 4s.
was altered to

Currants, the hundred weight, containing 112 lb

in British-built shipping legally navigated

in ships belonging to the republic of Venice

in other foreign-built ships

But Currants may not be imported but in British-built ships, or ships of the built of the country of which they are of the growth, &c. 12 Car. II. cap. 18. § 8.

Grocery wares, vocat.

A } B 21 } K c
A b 14 } Lb 14 } K b

Grocery

Inwards.

Pepper, imported directly from the place of its growth }
in British-built shipping, the pound ————

The duties payable on Peppers imported not directly from }
the place of growth, &c. as they were regulated by the }
8th of Ann. cap. 7. are as follows;

The pound { at importation, in order to be warehoused —
on delivery out of the warehouse, for home }
consumption ————

But by 8 Geo. I. cap. 15. the duties on Pepper imported }
directly, and in British-built shipping, were regulated as }
follows;

The pound { at importation, in order to be warehoused —
on delivery out of the warehouse for home con- }
sumption, being by the same Act rated for }
the Old Subsidy, the pound, 3 $\frac{1}{3}$ d. ————

For particular regulations, see Pepper in the Index.
All Spicery, except Pepper, imported directly from the
place of its growth in British-built shipping, to be
rated one third part of what is charged in this Book
of rates, and no more.

Note, that the foregoing clause doth not affect the rates
on Cloves, Mace, Nutmegs, and Ginger of the British
plantations, they being now otherwise regulated, as above
respectively specified.

Pimento, of and from the British plantations, the pound —
Plumbs dried, the pound —

Grocery wares, vocat.

RATES.		DUTIES TO BE						References
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.		Repaid on due exportation.		
<i>l.</i> <i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>	<i>l.</i> <i>s.</i> <i>d.</i>			
0 1 8								
				0 0 19	0 0 1 4			M
				0 2 4 10	0 2 5			L c 18
				0 0 9 $\frac{1}{2}$	0 0 14 $\frac{1}{2}$			M
				0 0 4 2 $\frac{1}{6}$	0 0 4 3			L c 19

Inwards.

Inwards.	RATES.				DUTIES TO BE				References to the Table, &c. p. 74-5.6.	
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.			
	l.	s.	l.	s.	By British.	By Strangers.				
Figs, the hundred weight, containing 112 lb	1	13	4	—	0	9	6	10	—	B 21
Prunes, the hundred weight, containing 112 lb	0	15	0	—	0	10	1	16	3	F 36
										B 21

Inwards.

White, the hundred weight, containing 112 lb —
 White sugars from the British plantations, the hundred weight, containing 112 lb —
 Brown sugars, and Muscovadoes, from the British plantations, the hundred weight, cont. 112 lb }
But Sugars and Pannelles of the growth of the British colonies, exported within one year after the importation, draw back the remainder of the subsidy.
 6 Geo. II. cap. 13. § 9. 19 Geo. II. cap. 19.
 Therefore, in that case, the drawback will be as follows;

Sugar { White, the hundred weight —
 Brown, &c. the hundred weight —
 Note, that all Figs, Prunes, Raisins, and Sugar, imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay the same duties as if imported by aliens.
 12 Car. II. cap. 18. § 9.

But Figs, Prunes, Raisins, and Sugar, can be imported only in ships belonging to Great-Britain or Ireland, and Currants in ships British built; except in such ships as are of the built of the country of which they are of the growth respectively, or of the place where they can only, or usually are first shipped. 12 Car. II. cap. 18. § 8.
 No Spicery nor Grocery can be imported from the Netherlands or Germany, except Nutmegs, Cloves, Mace, and Cinnamon, by license, and in certain packages. See Deal boards, Goods inwards 6, and Spicery, in the Index.

Grocery wares, vocat.

Sugar

RATES,		DUTIES TO BE						Repaid on due	
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.		exportation.		P. 74. 5. 6.	
l. s. d.	l. s. d.	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}	A	
7 6 8	— — —	1 8 2	16	1 10 0	16	1 4 9	—	A	
5 0 0	— — —	0 16 1	—	0 17 4	—	0 13 8	10	} A a	
1 10 0	— — —	0 4 9	18	0 5 2	8	0 4 1	7		
— — —	— — —	— — —	—	— — —	—	0 16 1	—		
— — —	— — —	— — —	—	— — —	—	0 4 9	18		

Gro-

Inwards.

Inwards.

Grograms, { Lile grograms. *Vide Buffins.*
vocat. { Turkey, the yard —

Gunpowder, { Corn powder, the hundred weight, contain-
vocat. { ing 112 lb —
{ Serpentine, the hundred weight, containing
{ 112 lb —
{ *But may not be imported without license, as per*
{ *Ammunition in the Index.*

Guns, vocat. { Callivers, the piece —
{ Muskets, the piece —
{ *And besides, for every hundred weight, contain-*
{ *ing 112 lb of Iron, in the aforesaid guns —*
{ *But may not be imported without license, as per*
{ *Ammunition in the Index.*

H.

Camels hair, the pound —

Cow or Ox hair, the hundred weight, con-
taining 112 lb —

Elks hair for saddles, the hundred weight,
containing 112 lb —

Goats hair, the pound —

And besides, if { Carmentia wool, the pound —
{ Of any other sort, the pound —

Horse hair, the pound —

Human hair for perukes, the pound —

Inwards.

Inwards.	RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.			
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.					
	l.	s.	d.	l.	s.	d.	l.	s.		d.		
Harpstrings, or { the groce, containing 12 dozen — Catlings — { <i>Vide</i> Lutefstrings.	0	5	0	—	—	—	0	2	3	C 21		
Hatbands, the groce, containing 12 dozen — Hatchets. <i>Vide</i> Axes.	5	0	0	—	—	—	1	0	6	A		
{ of beaver wool or hair, the hat — of Bridges, the dozen — Dutch felts, or Hats made of wool, the piece — of silk, French making, the dozen — Spanish or Portugal felts, the dozen — of straw. <i>Vide</i> Bast.	10	0	0	—	—	—	1	18	6		F 36	
Hats	10	0	0	—	—	—	0	3	10	4		10
{ of Venice, the dozen — of wool or worsted, trimmed, the dozen — <i>For the circumstances of prohibition, see the Index.</i>	3	0	0	—	—	—	2	1	0	—	9	A
Faulcons, the hawk — Goshawks, the hawk — Jerfaulcons, the hawk — Jerkins, the hawk — Lanners, the hawk — Lannerets, the hawk — Taffels of all sorts, the hawk —	4	0	0	—	—	—	0	4	1	4	5	
Hawks, vocat.	3	6	8	—	—	—	2	1	4	7	5	B 49
Hawks, the hawk — Lanners, the hawk — Taffels of all sorts, the hawk — Hawks hoods, the groce, containing 12 dozen — Hay, the load, containing 36 trusses, each truss being 56 lb Headings for pipes, hogheads, or barrels, the hundred, } containing six score — of the British plantations in America, free. of any part of Europe, except Ireland and France —	4	10	0	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6	8	—	—	—	0	19	3	—	10	
Hats	3	6	8	—	—	—	0	19	3	—	10	B 49
Hats	3	6										

Inwards.

But Hemp may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth; or of the port where it can only, or is most usually first shipped. See Goods inwards, Art. 6. in the Index.

Note, Unwrought hemp, re-exported to the British dominions in America, is to have no drawback of the duty allowed, by 4 Geo. II. cap. 27. § 7.

Buff hides { the hide —
And besides, for every pound weight —
or Horse hides in the hair, the piece —
or Horse hides { the piece —
tanned — And besides, for every pound weight —
Hides of the hide —
Barbary and Muscovia { dressed in oil, the pound —
And besides, if tanned, the pound —
And besides, if tawed, the hide —
Elk hides. Vide in Skins. the hide —
Indian hides { dressed in oil, the pound —
And besides, if tanned, the pound —
And besides, if tawed, the hide —
of Horses in the hair, and tanned. Vide Cow.
of Horses, Mares, and Geldings, tawed, for every 20 s. of their value upon oath —
And besides, for every hide —

Inwards.

But Hemp may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth; or of the port where it can only, or is most usually first shipped. See Goods inwards, Art. 5. in the Index.

Note, Unwrought hemp, re-exported to the British dominions in America, is to have no drawback of the duty allowed, by 4 Geo. II. cap. 27. § 7.

Buff hides { the hide —
And besides, for every pound weight —
or Horse hides in the hair, the piece —
or Horse hides { the piece —
tanned — And besides, for every pound weight —
Hides of the hide —
Barbary and Muscovia { dressed in oil, the pound —
And besides, if tanned, the pound —
And besides, if tawed, the hide —
Elk hides. Vide in Skins. the hide —
Indian hides { dressed in oil, the pound —
And besides, if tanned, the pound —
And besides, if tawed, the hide —
of Horses in the hair, and tanned. Vide Cow.
of Horses, Mares, and Geldings, tawed, for every 20 s. of
their value upon oath —
And besides, for every hide —

Hemp.

Hides, viz.

DUTIES TO BE														
RATES.					Paid on importation.					Repaid on due exportation.				
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		l.	By British.		By Strangers.		l.	By Strangers.		By Strangers.		l.
l.	s.	l.	s.		l.	s.	l.	s.		l.	s.	l.	s.	
0	10	0	—	—	0	3	0	3	11	2	0	0	0	0
0	2	6	—	—	0	7	0	0	7	11	2	0	0	0
0	10	0	—	—	0	7	0	0	7	11	2	0	0	0
0	2	6	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	3	0	0	3	10	2	0	0	0
0	—	—	—	—	0	7	0	0	7	11	2	0	0	0
0	—	—	—	—	0	3	0	0	3	10	2	0	0	0
0	4	2	—	—	0	11	0	0	11	2	0	0	0	0
0	—	—	—	—	0	7	0	0	7	11	2	0	0	0
0	—	—	—	—	0	3	0	0	3	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—	—	0	9	0	0	9	15	2	0	0	0
0	—	—	—	—	0	4	0	0	4	10	2	0	0	0
0	—	—	—	—	0	2	0	0	2	10	2	0	0	0
0	—	—	—											

Hidden,

Inwards.

Inwards.	RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.	
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.			
	l.	s.	l.	s.	By British.	By Strangers.	l.	s.		
Hides, viz. { Loth hides { the piece And besides, for every pound weight Red or Muscovia hides, tan- { the hide ned, coloured, or uncoloured { And besides, for every lb wt. All other Hides and { For every 20 s. of their value upon oath Pieces of hides, not { tanned, the pound before particularly { tawed, the hide charged { And if { dressed in oil, the pound All other Hides in the hair, or undressed, half Custom. Hilts for swords or daggers, the dozen For the circumstances of prohibition, see the Index. Hinges, prohibited, but for the circumstances thereof, see the Index. Hoans, the hundred, containing five score Honey { the barrel { the ton Hook ends. Vide Cap hooks. Hooks, vocat. Tenter-hooks. Vide Nails. Hoops { of iron for pipes or hogheads, the hund. wt. cont. 112 lb { for coopers, the thousand Hoop { Racket hoops. Vide in R. { the hundred weight, containing 112 lb Hops { But if exported to Ireland, no DRAWBACK. { of cows or oxen, the hundred, containing five score { of harts. Vide in Drugs. Horns { for lanterns, prohibited, but for the circumstances there- { of, see the Index.	0	5	—	—	0	10	0	1	C 45	
	0	—	—	—	0	10	0	0	0	D c
	0	8	—	—	0	10	0	0	0	C 46
	—	—	—	—	0	10	0	0	0	D c
	—	—	—	—	0	10	0	0	0	C 46
	—	—	—	—	0	10	0	0	0	D c
	—	—	—	—	0	10	0	0	0	D c
	2	0	—	—	0	10	0	0	0	C 13
	—	—	—	—	0	10	0	0	0	C 73
	2	0	—	—	0	10	0	0	0	A
	12	0	—	—	0	10	0	0	0	B 25
	—	—	—	—	0	10	0	0	0	A
	1	6	—	—	0	10	0	0	0	M a 22
	1	6	—	—	0	10	0	0	0	C 73
	15	0	—	—	0	10	0	0	0	
	—	—	—	—	0	10	0	0	0	

Horn

Inwards.

Inwards.

Horn tips, the hundred, containing five score —
Horses or Mares, the horse or mare —
Hose of cruel, vocat. Mantua hose, the pair —
Hungary water. *Vide* Spirits.

I.

J Apanned and lacquered wares, for every { of the manufacture
20 s. of their gross price at the candle; } of India or China
as by 12 and 13 Will. III. cap. 11. § 15. { of all other places —
Jet, the pound —
Jewels. *Vide* Diamonds.

Vide Diamonds.

Jews trumpets { the groce, containing 12 dozen —
And besides, { Iron, for every hund. wt. cont. 112 lb
if made of { Brass, for every groce —
Images painted, prohibited, but for the circumstances thereof, see the Index.

Imperlings, blue or red, the dozen —

Rolls, the dozen pieces, containing 36 yards the piece —
Unwrought, the pound —

But by the 24th of Geo. II. cap. 46. after 25 March 1752, all
the duties on Unwrought incle and Short spinnel, and all
other Whitened or Bleached linen-yarn, are repealed, and
cease, and in lieu thereof the following duty is to be paid.

For every pound weight of Whitened or Bleached linen-yarn,
known by the name of Unwrought incle, or Short spinnel,
and all other White or Bleached linen-yarn imported, of the
manufacture of any part or place not belonging to the crown of
Great-Britain —

RATES.	By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	DUTIES TO BE	Paid on importation.	Repaid on du- exportation.	References to the Table, &c p. 74. 5. 6.			
Inwards.	l.	s.	d.	By British.	By Strangers.	L.	s.	d.	20ths
				l.	s.	l.	s.	d.	20ths
Horn tips, the hundred, containing five score	—	—	—	—	—	—	—	—	—
Horses or Mares, the horse or mare	10	0	0	—	—	—	—	—	—
Hose of cruel, vocat. Mantua hose, the pair	0	10	0	—	—	—	—	—	—
Hungary water. <i>Vide</i> Spirits.	—	—	—	—	—	—	—	—	—
I.	—	—	—	—	—	—	—	—	—
J Apanned and lacquered wares, for every { of the manufacture	—	—	—	—	—	—	—	—	—
20 s. of their gross price at the candle; } of India or China	—	—	—	—	—	—	—	—	—
as by 12 and 13 Will. III. cap. 11. § 15. { of all other places	—	—	—	—	—	—	—	—	—
Jet, the pound	0	3	4	—	—	—	—	—	—
Jewels. <i>Vide</i> Diamonds.	—	—	—	—	—	—	—	—	—
Jews trumpets { the groce, containing 12 dozen	—	—	—	—	—	—	—	—	—
And besides, { Iron, for every hund. wt. cont. 112 lb	—	—	—	—	—	—	—	—	—
if made of { Brass, for every groce	—	—	—	—	—	—	—	—	—
Images painted, prohibited, but for the circumstances thereof, see the Index.	—	—	—	—	—	—	—	—	—
Imperlings, blue or red, the dozen	1	10	0	—	—	—	—	—	—
Rolls, the dozen pieces, containing 36 yards the piece	6	0	0	—	—	—	—	—	—
Unwrought, the pound	0	2	6	—	—	—	—	—	—
But by the 24th of Geo. II. cap. 46. after 25 March 1752, all	—	—	—	—	—	—	—	—	—
the duties on Unwrought incle and Short spinnel, and all	—	—	—	—	—	—	—	—	—
other Whitened or Bleached linen-yarn, are repealed, and	—	—	—	—	—	—	—	—	—
cease, and in lieu thereof the following duty is to be paid.	—	—	—	—	—	—	—	—	—
For every pound weight of Whitened or Bleached linen-yarn,	—	—	—	—	—	—	—	—	—
known by the name of Unwrought incle, or Short spinnel,	—	—	—	—	—	—	—	—	—
and all other White or Bleached linen-yarn imported, of the	—	—	—	—	—	—	—	—	—
manufacture of any part or place not belonging to the crown of	—	—	—	—	—	—	—	—	—
Great-Britain	—	—	—	—	—	—	—	—	—
	—	—	—	0	0	3	—	—	—

Inwards.

Incle wrought, the dozen pound —
 { British plantation, the pound —
 of Turkey, of the West-Indies, or Rich indico, the lb
 Dust, the pound —
 Indico { But by 8 Geo. I. cap. 15. § 10. if regularly imported,
 entered and landed, free.
 For the regulations, vide Indico in the Index.
 For the Bounty, see Chapter the third.
 Ink for printers, the hundred weight, containing 112 lb —
 Ink-horns { the groce, containing 12 dozen —
 of brass, the dozen —
 Bullet screws, the dozen —
 Incision sheers, the dozen —
 Paices, or Tooth-drawers, the dozen —
 Plucicanes, the dozen —
 Sets, the bundle, containing 116 —
 Trepanns, the dozen —
 And besides, for such in- { Iron, the bund. wt. cont. 112 lb
 { Steel, the bund. wt. cont. 112 lb
 { But if made of Silver, to pay as Plate in P.
 Amys, Spanish, Spruce, and Swedish, the ton —
 Imported in { British-built ships legally navigated, the ton —
 { Foreign-built ships, the ton —
 of Ireland, and all other places, unwrought, not other-
 wise rated, the ton, cont. 20 C. wt. each C. cont. 112 lb }
 of Ireland —

RATES.				DUTIES TO BE				Repaid on due exportation.	to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.			
l	s.	d.	l.	s.	d.				
8	0	0	—	1	5	8 16	1	1	4
0	1	0	—	—	—	—	—	—	—
0	3	4	—	—	—	—	—	—	—
0	1	8	—	—	—	—	—	—	—
2	0	0	—	0	7	8	0	6	9
3	0	0	—	0	11	6 12	0	10	1 10
0	12	0	—	0	2	10 9 4	0	2	7 1
0	4	0	—	0	0	9 4	0	0	8 2
0	5	0	—	0	0	11 11	0	0	10 2 1 2
0	5	0	—	0	0	—	0	0	—
0	5	0	—	0	0	12 2 3	0	0	1
0	2	0	—	0	0	4 18 2 3	0	0	4 5
0	10	0	—	0	1	11 2	0	1	8 5
—	—	—	—	0	4	8 5 1 2	0	4	8 5 1 2
7	0	0	—	2	8	6 3	2	5	2 5
—	—	—	—	2	17	10 13	2	14	6 15
—	—	—	7 0 0	1	6	11 8	1	3	7 10
—	—	—	—	—	—	—	—	—	—

Inwards.

Inwards.

From any other foreign { British-built ships legally navigated parts, imported in — { Foreign-built ships —
But by the 23d of Geo. II. cap. 29. Bar iron made in, and imported from the British colonies in America into the port of London, if regularly imported, entered and landed, free.

For the regulations, see Iron in the Index.

Backs for chimneys { large, the piece —
{ small, the piece —

Bands for kettles, the hundred weight, containing 112 lb

Caskets. Vide in C.

Chests. Vide in C.

Doubles. Vide Plates.

Fire irons { the groce, containing 12 dozen —
And besides, for every bund. wt. cont. 112 lb —

Hoops, the hundred weight, containing 112 lb —

Iron slit or hammered into rods, called Rod iron, and square, the hundred weight, containing 112 lb —

of Ire- { slit or hammered into rods —
land { drawn or hammered less than 3/4 of an inch square of all other places —

Iron wares manufactured, not otherwise rated, or not prohibited by law to be imported, the C. cont. 112 lb

Besides { for Kettles, the piece —
{ for other Manufactures, the hundred weight —

Iron, viz.

RATES.		DUTIES TO BE										References to the Table, &c p. 74. 5. 6.	
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				Repaid on due exportation.					
l.	s.	d.	l.	s.	d.	20ths	By British.	By Strangers.	l.	s.	d.	20ths	
—	—	—	—	—	—	—	l. s. d. 20ths	l. s. d. 20ths	l. s. d. 20ths	l. s. d. 20ths	l. s. d. 20ths	l. s. d. 20ths	
—	—	—	—	—	—	—	2 8 6 3	2 10 3 3	2 5 2 5	2 14 6 15	2 5 2 5	2 5 2 5	B 23
—	—	—	—	—	—	—	2 17 10 13	2 19 7 13	2 14 6 15	2 14 6 15	2 14 6 15	2 14 6 15	B 23
0 13 4	—	—	—	—	—	—	0 4 9 1	0 4 11 1	0 4 5 5	0 4 5 5	0 4 5 5	0 4 5 5	B 7
0 6 8	—	—	—	—	—	—	0 2 4 10 1/2	0 2 5 10 1/2	0 2 2 12 1/2	0 2 2 12 1/2	0 2 2 12 1/2	0 2 2 12 1/2	B 25
2 0 0	—	—	—	—	—	—	0 12 4 13	0 12 10 13	0 11 5 5	0 11 5 5	0 11 5 5	0 11 5 5	B 25
0 10 0	—	—	—	—	—	—	0 1 11 2	0 2 0 12	0 1 8 5	0 1 8 5	0 1 8 5	0 1 8 5	A
1 6 8	—	—	—	—	—	—	0 4 8 5	0 4 8 5	0 4 8 5	0 4 8 5	0 4 8 5	0 4 8 5	D 25
—	—	—	—	—	—	—	0 9 9 17	0 10 1 17	0 9 2 5	0 9 2 5	0 9 2 5	0 9 2 5	B 25
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	0 3 10 4	0 4 1 4	0 3 4 10	0 3 4 10	0 3 4 10	0 3 4 10	A
—	—	—	—	—	—	—	0 8 6 9	0 8 9 9	0 8 0 15	0 8 0 15	0 8 0 15	0 8 0 15	B 24
—	—	—	—	—	—	—	0 7 8 8	0 8 2 8	0 6 9	0 6 9	0 6 9	0 6 9	A
—	—	—	—	—	—	—	0 1 2 1 1/4	0 1 2 1 1/4	0 1 2 1 1/4	0 1 2 1 1/4	0 1 2 1 1/4	0 1 2 1 1/4	D 26
—	—	—	—	—	—	—	0 4 8 5	0 4 8 5	0 4 8 5	0 4 8 5	0 4 8 5	0 4 8 5	D 25

IRON, viz.

[178]

B 23

B 7

B 25

A

D 25

B 25

A

B 24

B 25

A

D 26

D 25

Inwards.

Iron ore, the ton, containing 20 hundred weight, each hundred containing 112 lb

Old bushel, Broken, and old Cast iron, the ton —
Iron called Pig iron, from the British plantations, the ton, cont. 20 hund. weight, each hund. cont. 112 lb

But by the 23d of Geo. II. cap. 29. Pig iron made in the British colonies in America, if regularly imported, entered and landed, free.

For the particular regulations, see Iron in the Index.

Iron pots. Vide Pots.

Iron stoves { the piece —

And besides, for every bund. wt. cont. 112 lb —
Note, Iron, and Manufactures thereof, exported to the British plantations, are not to have any drawback. 2 and 3 Ann. cap. 9. § 12. and 9 Ann. cap. 6. § 54.

Juice of { Lemons, the pipe —

Limes, the gallon —

Ivory, the pound —

K.

KELP, the ton, containing 20 hundred weight, each hundred containing 112 lb

Kettles. Vide Battery.

Kettles of iron. Vide Iron.

Key knobs { the groce, containing 12 dozen —

And be- { if made of iron, the bund. wt. cont. 112 lb

sides { if made of Steel, the bund. wt. cont. 112 lb

Referen

to the Table, &c p. 74-5. 6.

DUTIES TO BE

RATES.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By 12 Car. II. cap. 4.

Repaid on due exportation.

By Strangers.

By British.

By Strangers.

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By Strangers.

By British.

By Strangers.

By British.

Inwards.

Kits of wood. *Vide* Pails.
Knees of oak. *Vide* Wood.
Almain, Bohemia, and all other coarse knives, the
dicker, containing ten knives }
Butchers knives, the dicker, containing ten knives }
Carving knives, the dozen }
Cullen knives, the groce, containing 12 dozen }
Glovers knives, the bundle, containing six knives }
Pen knives, the groce, containing 12 dozen }
Sker knives, the dicker, containing ten knives }
Stock knives { gilt, the dozen stocks }
ungilt, the dozen stocks }
And besides, for such of Iron, for every hundred weight, }
the aforesaid Knives containing 112 lb }
as are made of — Steel, for every bund. wt. cont. 112 lb }
French knives, the groce, containing 12 dozen }
For the circumstances of prohibition, see the Index.

Knives, viz.

L.
Bone lace, of thread, the dozen yards }
But if the manufacture of any of the dominions of }
the French king, or the duke of Anjou, prohibited }
to be imported, as per Index. }
LACE, vocat. {
Britain lace, the groce, cont. 12 dozen yards }
Bugle lace. *Vide* Bugle. }
Cruel lace, the small groce, cont. 12 dozen }

RATES.		DUTIES TO BE				Repaid on due exportation.		References to the Table, &c p. 74. 5. 6.					
		Paid on importation.		By Strangers.									
		By British.	By Strangers.	L.	s.	d.	20 ^{ths}						
L.	s.	d.	L.	s.	d.	20 ^{ths}	L.	s.	d.	20 ^{ths}			
0	3	0	0	0	6	18	3	0	0	6	1	1/2	
0	3	0	0	0	0	0	0	0	0	0	0	0	
3	0	0	0	11	6	12	0	0	10	1	10	0	
8	0	0	1	10	9	12	1	1	7	0	0	0	
1	10	0	0	5	9	6	0	0	5	0	15	0	
1	10	0	0	0	0	0	0	0	0	0	0	0	
0	3	0	0	0	6	18	3	0	0	6	1	1/2	
6	0	0	1	3	1	4	0	1	0	0	3	0	
4	0	0	0	15	4	16	0	0	13	6	0	0	
—	—	—	0	4	8	5	0	0	4	8	5	0	
—	—	—	0	5	1	17	1/2	0	5	1	17	1/2	
4	0	0	2	14	1	16	2	1	12	3	0	0	
4	0	0	0	15	4	16	0	0	13	6	0	0	
4	0	0	4	1	2	14	4	2	8	4	10	0	
8	0	0	1	10	9	12	1	1	7	0	0	0	

Referred to the Table, &c p. 74. 5. 6.

DUTIES TO BE

RATES.

Inwards.

Lace, vocat.	Gold and Silver lace { But Gold and Silver lace are prohibited to be imported, as per Index.	L.	s.	d.	l.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	A	G ⁴⁴ , 64	B 25	181	C 49	Leather,
Lace, vocat.	Pomet lace, the groce, containing 12 dozen yards — Purle, or Antlet lace of thread, the groce, cont. 12 doz. Bone lace, the pound, containing 16 ounces — Silk { Lace of all other sorts, the pound, containing 16 ounces —	12	0	0	—	—	—	—	2	0	6	8	2	0	6	—	2	0	6	—	—	—	—	—	—	—
		1	0	0	—	—	—	—	0	3	10	4	1	4	3	4	10	0	3	4	10	—	—	—	—	—
		2	0	0	—	—	—	—	0	7	8	8	2	8	0	6	9	0	6	9	—	—	—	—	—	—
		1	0	0	—	—	—	—	0	3	10	4	1	4	0	3	4	10	0	3	4	10	—	—	—	—
Lace, vocat.	Silk { Lace of all other sorts, the pound, containing 16 ounces —	40	0	0	—	—	—	—	11	10	10	10	10	12	0	10	10	10	10	11	10	10	—	—	—	—
		10	0	0	—	—	—	—	2	19	1	10	7	10	3	1	7	10	2	14	4	10	—	—	—	—
		2	0	0	—	—	—	—	0	12	4	13	10	13	0	12	10	13	0	11	5	5	—	—	—	—
		2	0	0	—	—	—	—	0	12	4	13	10	13	0	12	10	13	0	11	5	5	—	—	—	—
Lace, vocat.	Ladles, vocat. Melting ladles, the hund. weight, cont. 112 lb	0	3	0	—	—	—	—	0	0	6	18	3	0	0	7	7	3	0	0	6	1	1	1	1	1
		—	—	—	—	—	—	—	0	0	0	14	2	0	0	0	15	2	0	0	0	12	1	1	1	
		—	—	—	—	—	—	—	0	0	0	14	2	0	0	0	15	2	0	0	0	12	1	1	1	
		—	—	—	—	—	—	—	0	0	0	14	2	0	0	0	15	2	0	0	0	12	1	1	1	
Lace, vocat.	Lard, the pound — Lathwood. Vide Wood.	2	0	0	—	—	—	—	0	11	5	8	—	0	11	11	8	—	0	10	6	—	—	—	—	
		3	6	8	—	—	—	—	0	19	1	—	—	0	19	11	—	—	0	17	6	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Lace, vocat.	Latten, { Black latten, the hundred weight, cont. 112 lb — vocat. { Shaven latten, the hundred weight, cont. 112 lb — Laver cocks. Vide Bras.	2	0	0	—	—	—	—	0	11	5	8	—	0	11	11	8	—	0	10	6	—	—	—	—	
		3	6	8	—	—	—	—	0	19	1	—	—	0	19	11	—	—	0	17	6	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Lace, vocat.	Lavers, vocat. Hanging lavers, prohibited; but for the circumstances thereof, see the Index.	4	0	0	—	—	—	—	0	15	4	16	—	0	16	4	16	—	0	13	6	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Lace, vocat.	Lead ore, the ton — Lead, black, red, and white. Vide in Drugs.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

L. A G44, 64 B 25 C 73 C 49

Leather,

Inwards.

Inwards.

Basil leather, the dozen		
And besides, if not particularly charged, for every 20 s. of their real value upon oath		
Turkey and East-India cordivant, the dozen		
of East-India, the dozen		
of Turkey, the dozen		
See in Skins.		
Hangings gilt, the piece		
And besides, for every 20 s. of their real value upon oath		
Leather for masks, the pound		
And besides, if not particularly charged, for every 20 s. of the real value upon oath		
Spanish leather, { the dozen skins		
or Cordivant { Vide in Skins.		
Spruce, or Danske { the dozen skins		
leather — { Vide in Skins.		
And besides, if not particularly charged, for every 20 s. of their real value upon oath		
All other Leather, and Manu- { For every 20 s. of the value upon oath —		
factures of leather, unwratted, {		
and whereof the most valuable part is Leather — { For every 20 s. of the real value upon oath —		
But Wares of tawed leather are prohibited; but for the circumstances thereof, see the Index.		
Leaves of gold, the hundred leaves, containing five score —		
But for the circumstances of prohibition, see the Index.		

Leather, vocat.

RATES.		DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.	
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.			
l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.		
20 0 0	— — —	4 15 9	5 0 9	4 6 3	— — —	C 50	L
— — —	— — —	0 6 0	0 6 0	— — —	— — —	D c	
2 0 0	— — —	1 5 0	1 5 6	0 16 1	0 10 1	N 30. 50	
— — —	— — —	0 17 6	0 18 0	0 8 7	0 10 7	O 50	
— — —	— — —	0 19 1	1 0 1	0 17 3	— — —	C 50	
— — —	— — —	0 6 0	0 6 0	— — —	— — —	D c	
0 6 8	— — —	0 1 7	0 1 8	0 1 5	0 5 5	C 50	
— — —	— — —	0 6 0	0 6 0	— — —	— — —	D c	
5 0 0	— — —	1 11 1	1 13 2	1 1 6	1 15 6	O 50	
2 0 0	— — —	0 9 6	0 10 0	0 18 7	0 10 7	C 50	
— — —	— — —	0 6 0	0 6 0	— — —	— — —	D c	
— — —	— — —	0 4 9	0 5 0	0 4 3	0 15 3	C 50	
— — —	— — —	0 6 0	0 6 0	— — —	— — —	D c	
0 5 0	— — —	0 11 1	0 1 0	0 10 2	0 10 2	A	

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Leather, vocat.

Inwards.

Cambrick { the half piece, containing $6\frac{1}{2}$ ells
the piece, containing 13 ells
By 18 Geo. II. cap. 36. Cambricks and French lawns are prohibited to be worn in Great-Britain, and can be imported only by British, and for exportation. The importer to give bond for the payment of 5 l. for every piece which shall not be exported within three years.

{ Dutch barras, and Hessens canvas, the hundred ells, containing six score
French canvas, and Line broad for tabling, being $1\frac{1}{8}$ ell, and upwards, the hundred ells, containing six score
French or Normandy canvas, and Line narrow, brown or white, the hund. ells, cont. six score
Hessens canvas. Vide Dutch barras.
Packing canvas, Guttings, or Spruce canvas, the hundred ells, containing six score
Poldavies, the bolt, containing 28 ells

Note, Poldavies is, by 1 Jac. I. cap. 24. deemed to be a Sail-cloth.

{ Spruce, Elbing, or Queensborough canvas, the bolt, containing 28 ells
Striped canvas with copper, the piece, containing 15 yards
Striped or Tufted canvas with thread, the piece, containing 15 yards

Canvas, vocat.

Linen cloth, or

RATES.				DUTIES TO BE				References to the Table, &c.					
By 12 Car. II. cap. 4.		By 14 Geo. I. cap. 7.		Paid on importation.				Repaid on due exportation.					
By British.		By Strangers.											
l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths			
1	0	0	—	—	—	—	0	3	10	14	$\frac{3}{4}$	} Ca	L
2	0	0	—	—	—	—	0	7	9	9	$\frac{1}{2}$		
3	10	0	—	—	—	—	0	15	2	11	$\frac{2}{4}$	} C b	29
15	0	0	—	—	—	—	9	19	11	14			
6	0	0	—	—	—	—	3	19	11	17	$\frac{3}{4}$	} Fh 36	184
2	10	0	—	—	—	—	0	10	10	8	$\frac{3}{8}$		
1	0	0	—	—	—	—	0	6	8	3	$\frac{7}{10}$	} R	29
0	15	0	—	—	—	—	0	3	3	2	$\frac{4}{8}$		
4	0	0	—	—	—	—	0	17	4	13	$\frac{3}{4}$	} C b	29
2	0	0	—	—	—	—	0	8	8	6	$\frac{7}{10}$		

Inwards.

Striped, Tufted, or Quilted canvas with silk, the piece, containing 15 yards
 Vandolose or Vitery canvas, the hundred ells, containing six score
 Working canvas { for cushions, narrow, the hundred ells, containing six score
 broad, the hund. ells, cont. six score
 of the broadest sort, the C. ells, cont. 6 score
 Cowfield cloth or plats, the ell
 Tabling of Holland making, the yard
 above 1 1/8 ell English in breadth, and under 2 ells, the yard
 of the breadth of 2 ells or upwards, and under 3 ells, the yard
 of the breadth of 3 ells or upwards, the yard
 Tabling of Silesia making, the yard
 Tabling of all other places, except Ireland and Russia. Vide after Diaper.
 of Silesia making, the yard
 of Holland making, the yard
 of the manufacture of Russia, not exceeding half an English ell in breadth
 of all other places, except Ireland and Russia. Vide after Diaper.
 Towelling and Napkin -

RATES.				DUTIES TO BE								Repaid on due exportation.	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.	s.	d.	20ths	L.
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Cb 29
 Fi 36
 Cb 29
 Ca 29
 D 29
 D 28
 Cb 29
 Ca 29
 Cb 29
 Linen

Referred to the Table, &c p. 74-5.6.

Linen cloth, or

Damask

Inwards.

Inwards.	RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.		
	l.	s.	d.	l.	s.	d.			
Napkins of Holland making, the dozen	1	16	0	—	0	6	0	5	} C a
Tabling of Holland making, the yard	0	5	0	—	0	1	0	1	
above 1 1/8 ell English in breadth, and									
under 2 ells, the yard									
And besides, if of the breadth of 2 ells or upwards									
and under 3 ells, the yard									
of the breadth of 3 ells or upwards,									
the yard									
Tabling of Silesia making, the yard	—	—	—	—	0	1	0	3	} D 28
of Holland making, the yard	—	—	—	—	0	0	0	7	
of Silesia making, the yard	—	—	—	—	0	0	0	1	} C b 29
of the manufacture of Russia, not	0	3	4	—	0	8	0	7	
exceeding half an English ell	0	3	0	—	0	6	0	5	} C a
in breadth, the yard	0	1	4	—	0	3	0	3	
Diaper or Damask tabling or napkinning, and towelling	—	—	—	0	0	0	0	0	} C b 29
of any place (except Ireland and Russia) not other-	—	—	—	0	0	0	0	0	
wise rated, to be rated at the several rates of Da-	—	—	—	0	0	0	0	0	} C b 29
mask or Diaper, of Silesia making, in the Book	—	—	—	0	0	0	0	0	
of rates.	—	—	—	0	0	0	0	0	} C b 29
Dowlas. Vide Lockrams.	—	—	—	0	0	0	0	0	
Drilling and Packduck, the hundred ells, containing	2	0	0	—	0	8	0	7	} C b 29
fix score	0	1	8	—	0	4	0	3	
Elbing or Dansk cloth, double ploy, the ell	—	—	—	—	—	—	—	—	} C b 29
By the practice at the water-side, yard wide and	—	—	—	—	—	—	—	—	
upwards is accounted Tabling.	—	—	—	—	—	—	—	—	

Inwards.

Inwards.		RATES.		DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.		
		By 12 Car. II. cap. 4.	By 11 Geo. II. cap. 7.	Paid on importation.		By Strangers.					
		l. s. d.	l. s. d.	By British.	l. s. d.						
Flanders Holland cloth—	Flemish cloth	—	—	—	—	—	—	—	Ca		
	Gentish cloth	—	—	—	—	—	—	—			
	Isingham cloth	—	—	—	—	—	—	—			
	Overissel cloth	—	—	—	—	—	—	—			
	Rouffe cloth	—	—	—	—	—	—	—			
	Brabant cloth	—	—	—	—	—	—	—			
	Embsden cloth	—	—	—	—	—	—	—			
	Freeze cloth	—	—	—	—	—	—	—			
And besides, if	Bag Holland	—	—	—	—	—	—	—	D 29		
	Brown Holland	—	—	—	—	—	—	—			
Hamburg	above 1 1/8 ell English in breadth, and under 2 ells, the ell										
	of the breadth of 2 ells or upwards, the ell										
	and under 3 ells, the ell										
	of the breadth of 3 ells or upwards, the ell										
Hinderlands	and Silesia cloth, broad, the hundred ells, containing 120, white or brown										
	Cloth, narrow, the hund. ells, cont. six score										
	Brown, Midlegood, Headlake, and Muscovia linen, narrow, the hundred ells, containing six score										
	Whited, from Prussia, Polonia, or any part of the East country (except Russia) under the breadth of 7/8 of a yard, are to pay as narrow East country linen. 4 and 5 Will. and Mar. cap. 5. § 12.										

Linen cloth, or

B
D

Linen

Inwards.

Irish cloth, the hundred ells, containing six score —
*But all Linens of the manufacture of Ireland may be im-
 ported directly from thence by British or Irish, upon certi-
 ficate and oath, free of all duties, except those in con-
 sideration of their being chequered, striped, printed, painted,
 stained, or dyed; and Canvas or Sail-cloth, on which the
 bounty (on exportation) has been allowed in Ireland. See
 Branch N^o 31. See also Ireland in the Index.*

the half piece, containing $6\frac{1}{2}$ ells — *
 the piece, containing 13 ells — *
 vocat. Callico lawns, the piece —
And besides, for every 20s. of their gross price at the candle
 vocat. French lawns, the piece —

Lawns

By 18 Geo. II. cap. 36. Cambricks and French lawns
 are prohibited to be worn in Great-Britain, and can
 be imported only by British, and for exportation. The
 importer to give bond for the payment of 5 l. for
 every piece which shall not be exported within three
 years.

vocat. Silesia lawns, the piece, between 4 and 8 yards
 Lockrams, { Dowlas broad, the piece, cont. 106 ells }
 vocat. - { Treger, greft, and narrow, or common }
 { dowlas, the piece, cont. 106 ells — }

French

Not French

Minsters, the roll, cont. 1500 ells, at five score to the hund.

RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.		
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.				
l.	s.	d.	l.	s.	d.	l.	s.		d.	
2	0	0	—	—	—	0	7	8	18	Cb 29
3	0	0	—	—	—	0	9	2	6	
6	0	0	—	—	—	0	11	8	3	
1	6	8	—	—	—	0	11	3	7	
—	—	—	—	—	—	0	11	0	8	
1	10	0	—	—	—	0	2	10	4	
—	—	—	—	—	—	0	1	0	9	
0	10	0	—	—	—	0	2	3	11	
0	10	0	—	—	—	0	2	3	11	
5	0	0	—	—	—	0	2	3	11	
—	—	—	—	—	—	0	2	3	11	
—	—	—	—	—	—	0	2	3	11	
56	13	4	—	—	—	0	2	3	11	

Inwards.

Napkins, French making. *Vide* in N.
 Neckcloths of Silesia, or any other country (except India) the dozen —
 of Silesia, or any other country, other than the Spanish Netherlands or the United Provinces, the dozen —
 of the manufacture of the Spanish Netherlands, or United Provinces, the dozen —
 Oil cloth, the ell —
 of the manufacture of the Spanish Netherlands, or of the United Provinces, the ell —
 of any other country, the ell —
 Ozenbrigs, the roll, containing 1500 ells, at five score to the hundred —
 Packduck. *Vide* Drilling.
 Polonia, Ulsters, Hanovers, Lubeck, narrow Silesia, narrow Westphalia, narrow Hartford, Plain napkinning, and all other narrow cloth of High Dutchland and the East country, white or brown, and not otherwise rated, the hundred ells, containing six score —
 { All Linen of Germany or High Dutchland, and Silesia, not above three quarters and an half broad, shall be accounted narrow linen; and all above that breadth shall be accounted as broad, and pay accordingly.
 Note, *All Linen of Prussia, Polonia, or any part of the East*

Linen cloth, or

DUTIES TO BE

RATES.

By 12
Car. II.
cap. 7.

By 11
Geo. I.
cap. 7.

Paid on importation.

By British.

By Strangers.

Repaid on due
exportation.

L. s. d. 20ths

L. s. d. 20ths

L. s. d. 20ths

Napkins, French making. *Vide* in N.
 Neckcloths of Silesia, or any other country (except India) the dozen —
 of Silesia, or any other country, other than the Spanish Netherlands or the United Provinces, the dozen —
 of the manufacture of the Spanish Netherlands, or United Provinces, the dozen —
 Oil cloth, the ell —
 of the manufacture of the Spanish Netherlands, or of the United Provinces, the ell —
 of any other country, the ell —
 Ozenbrigs, the roll, containing 1500 ells, at five score to the hundred —
 Packduck. *Vide* Drilling.
 Polonia, Ulsters, Hanovers, Lubeck, narrow Silesia, narrow Westphalia, narrow Hartford, Plain napkinning, and all other narrow cloth of High Dutchland and the East country, white or brown, and not otherwise rated, the hundred ells, containing six score —
 { All Linen of Germany or High Dutchland, and Silesia, not above three quarters and an half broad, shall be accounted narrow linen; and all above that breadth shall be accounted as broad, and pay accordingly.
 Note, *All Linen of Prussia, Polonia, or any part of the East*

Referred

to the
Table, &c
p. 74. 5. 6.

L

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L

Linen

Inwards.

Dates, the hundred
Figs. See *cf.*
Ginger

[illegible]

Inwards.

Napkins, French making. *Vide in N.*
 Neckcloths of Silesia, or any other country (except India) the dozen —
of Silesia, or any other country, other than the Spanish Netherlands or the United Provinces, the dozen
of the manufacture of the Spanish Netherlands, or the United Provinces, the dozen
 Oil cloth.
of the manufacture of the Spanish Netherlands, or the United Provinces, the ell
other country, the ell
 roll, containing 1500 ells, at five score —

Vide Drilling.
 Ulsters, Hanovers, Lubeck, narrow Silesia, narrow Westphalia, narrow Hartford, Plain napkinning, and all other narrow cloth of High Dutchland and the East country, white or brown, and not otherwise rated, the hundred ells, containing six score —
 All Linen of Germany or High Dutchland, and Silesia, not above three quarters and an half broad, shall be accounted narrow linen; and all above that breadth shall be accounted as broad, and pay accordingly.

Note, {
 Note, *All Linen of Prussia, Polonia, or any part of the East*

RATES.				Paid on importation.				Repaid on due exportation.		to the Table, &c p. 74. 5. 6.			
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		By British.		By Strangers.							
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.		
			0	9	0	0	1	11	9	0	1	8	C b 29
						0	2	0	14	41	0	1	C c 73
						0	2	0	17	49	0	2	C c 73
						0	2	0	15	67	0	2	C b 29
60	0	0				13	0	10	1	13	15	10	C b 29
4	0	0				0	17	4	13	2	0	15	C b 29

L

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L

C b 29

C c 73

C c 73

C b 29

to the Table, &c p. 74. 5. 6.

Linen

Linen

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Which having been taken by, bought of, or received from foreigners, or out of a foreigner's ship, are prohibited to be imported, as per Index, viz.

Fish

Inwards.

Codfish * — { the barrel —
 the last, containing 12 barrels —
 the hundred, containing six score —
 Cods heads, the barrel —
 Colefish *, the hundred, containing six score —
 Gullfish *, the barrel —
 Haddock *, the barrel —
 Herringes { * white, full, { the barrel —
 or shotten — { the last, containing 12 barrels —
 red — { the cade, containing five hundred
 the last, containing 20 cades —
 Lamperns, the piece —
 Lings * of all sorts, the hund. cont. six score
 small, the hundred, contain-
 ing six score —
 middle sort, the hundred, con-
 taining six score —
 great, the hundred, contain-
 ing six score —
 Salmon — { the barrel —
 girls, the barrel —
 Seal fish, the fish —
 Whittings, the barrel —

In the computation of the duties of those marked with an asterisk, is included the duty by way of Custom and Imposit, by 15 Car. II. cap. 7. See page 9.

F

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F

References
to the
Table, &c
p. 74. 5. 6.

La

But

DUTIES TO BE

RATES.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
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Geo. I.
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By 11
Geo. I.
cap. 7.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap.

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But

Inwards.

But note, that all sorts of Fish, British taken, and brought in British ships or bottoms, ought not to pay any custom.

5 Eliz. cap. 5. § 2.

12 Car. II. cap. 4. § 2.

9 and 10 Will. III. cap. 23. § 4.

For the several regulations relating to the importation of Fish, vide Fish and Salt in the Index.

Flannel, the yard —

Prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see Wool 54, and Woollen caps in the Index.

Flasks { covered { with leather { the dozen —
And besides, if the Leather be the most valuable part, for every 20 s. of the real value thereof upon oats —

with velvet, the dozen —
And besides, for every dozen quarts they contain —

of horn, the dozen —
dressed or wrought flax, the hundred weight, containing 112 lb —

Spruce, Muscovy, and all flax undressed or rough, the hundred weight, containing 112 lb —

But Rough or Undressed flax, regularly imported, entered and landed, free. 4 Geo. II. cap. 27. § 1.

Note, that all Flax (except rough or undressed, which is

RATES.				DUTIES TO BE						Referred to the Table, &c p. 74. 5. 6.	
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.			Repaid on due exportation.				
l.	s.	d.	l.	s.	d.	By British. l. s. d. 20 ^{ths}	By Strangers. l. s. d. 20 ^{ths}	l.	s.		d. 20 ^{ths}
0	1	8	—	—	—	0 0 5 14 $\frac{1}{2}$	0 0 5 19 $\frac{1}{2}$	0	0	5 5	C 33
0	5	0	—	—	—	0 1 7 19 $\frac{3}{4}$	0 1 8 14 $\frac{3}{4}$	0	1	6 11 $\frac{1}{4}$	B 13
—	—	—	—	—	—	0 6 0	0 6 0	—	—	—	D c
2	0	0	—	—	—	0 13 3 18	0 13 9 18	0	12	4 10	B 13
0	6	8	—	—	—	0 2 0	0 2 0	—	—	—	Z e
—	—	—	—	—	—	0 1 3 8	0 1 4 8	0	1	1 10	A
15	0	0	—	—	—	4 10 5 5	4 14 2 5	4	3	3 15	A c 35
1	0	0	—	—	—	—	—	—	—	—	

free

free

Inwards.

free of duty) imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pays duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

Flax of the product of Ireland (and any manufacture made thereof in Ireland) may be imported directly from thence by British or Irish, upon certificate and oath, free. See Ireland in the Index.

And no Flax may be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth, or of the port where it can only, or is most usually first shipped. See Goods inwards, Art. 6, in the Index.

Fleams to { the piece —
 let blood { And besides, for every bund. wt. cont. 112 lb of Steel
 Flocks, the hundred weight, containing 112 lb —
 Flutes, coarse, the groce, containing 12 dozen —
 Foils for { the dozen —
 fencers { And besides, for every bund. weight, cont. 112 lb —
 Forceps. Vide Sheers.

Forcers, prohibited, but for the circumstances thereof, see the Index.

French goods, viz. { Brandy, Bacon, Berries, Books, Bracelets or Necklaces,
 Burrs for Millstones, Cocoa, Coffee, Catlings, Cordial
 and Hungary water, Drugs, Gloves, Glafs, Hats, Kid-
 skins, Knives, Lace, Linen, Lutestrings or Carlings,
 Olive oil, Paper prints, Pots, Plaster of Paris, Plates,
 Prunes, Pictures, Perry, Quilts, Rape of grapes, Syder,
 Salt, Thread, Vinegar, Weld, Wood, &c. See those
 respective beads.

RATES.				DUTIES TO BE				References	
By 12 Car. II, cap. 4.		By 11 Geo. I, cap. 7.		Paid on importation.		Repaid on due exportation.		to the Table, &c p. 74. 5. 6.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
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—	—	—	—	—	—	0	5	1	D 46
2	0	0	—	—	—	0	6	9	} A
1	0	0	—	—	—	0	1	10	
—	—	—	0	15	0	0	2	6	D 25
—	—	—	—	—	—	0	4	8	
—	—	—	—	—	—	0	0	5	
—	—	—	—	—	—	0	0	0	
—	—	—	—	—	—	0	0	0	
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—	—</								

Inwards.

French goods.

{	All other goods, for every 20 s. of their rates or values upon oath	{	Is of the pro- duct of France —	{	For dyers use, as by 3 and 4 Ann. cap. 4. and not exempted from duty by the 8th of Geo. I. cap. 15. Not for dyers use —
			Is of the pro- duct of any other French dominions —		For dyers use, as by 3 and 4 Ann. cap. 4. and not exempted from duty by the 8th of Geo. I. cap. 15. Not for dyers use —

For the method of the computation of the duty, see
Chapter the third.

Fringe of gold, silver, filk, or thread, prohibited to be im-
ported, as per Index.

Frizado, the piece, containing 24 yards ————
Frize of Ireland, the yard ————

Prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations, see Wool 54, and Woollen caps, in the Index.

{	Armins, the timber, containing 40 skins	_____
	Badgers skins, the piece	_____
	Bears skins { Black or Red, the piece	_____
	White, the piece	_____

RATES.				DUTIES TO BE				Reference to the Table, &c. p. 74. 5. 6.							
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.									
l.	s.	d.	l.	s.	d.	l.	s.		d.						
				By British.				By Strangers.							
				l.		s.		d.		l.		s.		d.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
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				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					
				1.		1.		1.		1.		1.		1.	
				20 ^{ths}		20 ^{ths}		20 ^{ths}		20 ^{ths}					

Inwards.

Inwards.	RATES.			DUTIES TO BE			References to the Table, &c p. 74. 5. 6.			
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.				
	l.	s.	d.	l.	s.					d.
Beaver	Skins, the whole piece			—	—	—	—	—	—	—
	But by the 8th of Geo. I. cap. 15. } the skin, 2s. 6d. § 13. the rate was altered to }			—	—	—	—	—	—	—
Budge	Wombs, the piece			—	—	—	—	—	—	—
	tawed, the dozen skins			—	—	—	—	—	—	—
	Black { untawed, the hundred, containing five score skins			—	—	—	—	—	—	—
	White, tawed, the hundred, containing five score skins			—	—	—	—	—	—	—
	Navern, the hundred legs, cont. five score			—	—	—	—	—	—	—
	Poult, the fur, containing four pains			—	—	—	—	—	—	—
	Rumney, the hund. legs, cont. five score			—	—	—	—	—	—	—
	Seasoned, the pain			—	—	—	—	—	—	—
	Shubs. Vide in S.			—	—	—	—	—	—	—
	Calaber	Stag, the pain			—	—	—	—	—	—
Tawed, the timber, containing 40 skins			—	—	—	—	—	—	—	
Untawed, the timber, containing 40 skins			—	—	—	—	—	—	—	
Skins, the hundred, containing five score			—	—	—	—	—	—	—	
Cats	Poult { the hundred, containing five score the mantle			—	—	—	—	—	—	—
	Wombs, the pain or mantle			—	—	—	—	—	—	—
Dockerers	the timber, containing 40 skins			—	—	—	—	—	—	—
	the timber, containing 40 skins			—	—	—	—	—	—	—
Fitches	the pain or mantle			—	—	—	—	—	—	—
	the black Fox skin			—	—	—	—	—	—	—
Foxes	the ordinary skin			—	—	—	—	—	—	—
				—	—	—	—	—	—	—

Furs, vocat.

DUTIES TO BE

RATES.

Inwards.

	By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation. By British.		By Strangers.		Repaid on due exportation.	
	l.	s.	l.	s.	l.	s.	l.	s.	l.	s.
Foxes — { the pain or mantle — Wombs, Poult, or Pieces, the pain — dressed. <i>Vide in Skins.</i>	0	15	—	—	0	3	0	3	0	3
	0	10	—	—	0	2	0	2	0	2
Foynes — { Backs, the dozen — Poult, the hundred, containing five score — Raw, the piece — Tails, the pain or mantle — with tails, the piece — without the tails, the piece —	0	13	—	—	0	3	0	3	0	3
	0	6	—	—	0	6	0	6	0	6
Grays — { Wombs { seasoned, the pain or mantle — flag, the pain or mantle — tawed, the timber, containing 40 skins — untawed, the timber, containing 40 skins —	0	12	—	—	0	2	0	2	0	2
	0	3	—	—	0	9	0	9	0	9
Jennets — { Black { raw, the skin — seasoned, the skin — Gray { raw, the skin — seasoned, the skin —	0	15	—	—	0	6	0	6	0	6
	0	12	—	—	0	7	0	7	0	7
Leopards { Skins, the piece — Wombs, the pain — tawed, the timber, containing 40 skins — untawed, the timber, containing 40 skins —	0	16	—	—	0	3	0	3	0	3
	0	3	—	—	0	11	0	11	0	11
Lewzernes { Skins, the piece — the timber, containing 40 skins — the pain or mantle — Gills, the timber, containing 40 skins — Poult, the pain or mantle —	0	10	—	—	0	11	0	11	0	11
	0	6	—	—	0	11	0	11	0	11
Martrons — { the pain or mantle — Gills, the timber, containing 40 skins — Poult, the pain or mantle —	0	10	—	—	0	11	0	11	0	11
	0	6	—	—	0	11	0	11	0	11

Inwards.

[illegible]

Inwards.

Galls, for dyers use, as by 3 and 4 Ann. cap. 4. the hundred weight, containing 112 lb —
 But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, free.

Geneva. Vide Spirits.

Gimlets for vintners { the dozen —
 And besides, for every hundred weight, containing 112 lb of Iron —

Ginger { Vide in Grocery.

Green. Vide in Drugs.

counterfeit gold and silver, the dozen —
 Cruel, the groce, containing 12 dozen —
 the groce, containing 12 dozen —
 Leather { And besides, for every 20 s. of their real value upon oath —

Silk — { the dozen —
 And besides, for every pound weight —

Velvet { the dozen —
 And besides, for every pound weight —

Woollen, the dozen —
 For the circumstances of prohibition of Girdles, see the Index.

Glasses, { Balm glasses, the groce, containing 12 dozen —
 vocat. { Burning glasses, the dozen —
 Glasses, { Drinking glasses, { Coarse drinking glasses, the dozen —
 vocat. { vocat. —

RATES.		DUTIES TO BE						References to the Table, &c p. 74-5.6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.		Repaid on due exportation.		
l. s. d.	l. s. d.	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	
2 0 0	—	—	—	—	—	—	—	
0 8 0	—	0 1 6	9 3	0 1 7	13 3	0 1 4	4	A
—	—	0 4 8	5	0 4 8	5	0 4 8	5	D 25
1 0 0	—	0 3 10	4	0 4 1	4	0 3 4	10	} A
2 13 4	—	0 10 3	4	0 10 11	4	0 9 0	—	
3 6 8	—	0 12 10	—	0 13 8	—	0 11 3	—	
—	—	0 6 0	—	0 6 0	—	—	—	D c
2 0 0	—	0 11 5	8	0 11 11	8	0 10 6	—	B 44
—	—	0 1 10	10	0 1 10	10	0 1 10	10	E 64
4 0 0	—	1 2 10	16	1 3 10	16	1 1 0	—	B 44
—	—	0 1 10	10	0 1 10	10	0 1 10	10	E 64
1 12 0	—	0 6 1 18	2 3	0 6 6	14 3	0 5 4	16	A
0 7 6	—	0 2 5	19 5	0 2 7	2 1 8	0 2 3	16 3	} B 13
0 3 0	—	0 11 19	1 7	0 1 0	8 1 7	0 0 11	2 3	
0 3 0	—	—	—	—	—	—	—	

Inwards.

Inwards.	RATES.			DUTIES TO BE			Repaid on due exportation.	to the Table, &c p. 74. 5. 6.
	By 12 Geo. II. cap. 4.			Paid on importation.				
	l.	s.	d.	By British.	By Strangers.			
Drinking glasses, vocat. —	1	5	0	0	8	7	0	B 13
Flanders drinking glasses, the 100 glasses —	0	15	0	0	10	4	0	F 36
French drinking glasses, the hundred, containing five score —	0	18	0	0	6	2	0	
Venice drinking glasses, the dozen great, the hundred weight, containing 112 lb —	7	10	0	2	11	10	2	
Glass pipes —	0	7	0	0	2	7	0	
Glass plates, or fights for looking-glasses unfixed —	1	0	0	0	6	10	0	
N ^o 6, the dozen —	2	0	0	0	13	9	0	
N ^o 7, 8, 9, 10, the dozen —	4	0	0	1	6	7	1	
N ^o 11, 12, the dozen —	3	0	0	9	19	10	9	
Bur- gundy coloured, the chest —	5	5	0	3	11	0	9	
white, the chest —	3	15	0	2	10	9	2	
Muscovy glass or flude, the pound —	0	2	0	0	0	4	0	
Nor- mandy coloured, the case —	3	15	0	2	10	9	1	
white, the case —	1	10	0	1	0	3	0	
Rhenish, the way or web, cont. 60 bunches —	4	10	0	0	17	3	0	
Glass-stone plates for spectacles, rough, the dozen —	1	0	0	0	6	10	0	
Hour- Flanders coarse, the groce, cont. 12 dozen glasses making fine, the dozen —	3	1	0	0	19	11	0	
Venice-making, the dozen —	3	1	0	0	19	11	0	
small, the dozen, under N ^o 6 —	1	10	0	0	9	11	0	
middle fort, the dozen, N ^o 6 —	3	0	0	0	19	11	0	
small, the dozen, N ^o 7, 8, 9, 10 —	6	0	0	1	19	11	1	
the dozen, N ^o 11, 12 —	45	0	0	14	19	9	13	

Inwards.

Counterfeit, vocat. { Lyons copper gold and silver, double gilt, the mark, containing 8 ounces avoirdupoise — }
 { French and Paris gold and silver, the mark, containing 11½ ounces Venice weight — }
 Right, vocat. { Venice, Florence, or Milan gold and silver, the pound, containing 12 ounces Venice weight — }
 { But Gold and Silver thread, Lace, or Fringe, and Work made thereof, are prohibited to be imported, as per Index. }
 Gold foil, the small groce, containing 12 dozen —
 Gold paper { the small groce, containing 12 dozen — }
 { And besides, according to the nearest sort — }
 Goloches, prohibited, but for the circumstances thereof, see the Index.
 Grain { or Scarlet powder, for dyers use, as by 3 and 4 Ann. cap. 4. the pound — }
 { of Sevil in berries, and Grains of Portugal or Rotta, for dyers use, as by 3 and 4 Ann. cap. 4. the pound — }
 Grains { French or Guiney, the pound — }
 { if French — }
 { if Guiney — }
 Vide in Drugs.
 Grates, prohibited, but for the circumstances thereof, see the Index.
 Gravers. Vide Punsons.
 Graves for dogs, the hundred weight, containing 112 lbs —

RATES.		DUTIES TO BE						References to the Table, &c p. 74-5.6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.			Repaid on due exportation.			
l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.	l. s. d.		
1 6 8	—	0 18 0	4 12	0 18 0	0 10 9	F 36		
2 0 0	—	1 7 0	6 18	0 16 1	1 10			
3 6 8	—	0 12 10	8	0 11 3	—			
0 6 8	—	0 1 3 8	8	0 1 10	—	A B 39 E a		
0 13 4	—	0 3 2 6	6	—	—			
—	—	—	—	—	—			
0 6 8	—	0 0 7 16	8 16	0 0 5 18	—	B b		
0 3 4	—	0 0 3 18	4 8	0 0 2 19	—			
0 0 8	—	0 0 5 8 3 0	5 10 3 0	0 0 3 4 1 7	—			
—	—	0 0 1 10 4 3	1 12 4 3	0 0 1 12 4 3	—	F 36 A		
—	—	—	—	—	—			
—	0 3 4	0 0 9 11 1 1	1 1 1 1 1 1	0 0 8 12 1 1	—			
—	—	—	—	—	—	C 73		

Inwards.

GREENLAND. Any produce of seals, or any other fish or creature taken or caught by British ships in the Greenland seas, Davis's freights, or any other parts of the seas adjoining or adjacent, and imported in British ships legally navigated, until the 25th of December 1764, FREE.

5 Geo. II. cap. 28.
13 ——— 28.
22 ——— 45.
28 ——— 20.

Grid-irons, prohibited, but for the circumstances thereof, see the Index.

Grindle-stones, the chalders

Almonds, the hundred weight, containing 112 lb —
Anniseeds, the hundred weight, containing 112 lb —
Cinnamon, the pound —
Cloves, the pound —

But by 8 Geo. I. cap. 15 § 18. the rate } the pound, 4s.
was altered to —

Currants, the hundred weight, containing 112 lb —
in British-built shipping legally navigated —
in ships belonging to the republic of Venice —
in other foreign-built ships —

But Currants may not be imported but in British-built ships, or ships of the built of the country of which they are of the growth, &c. 12 Car. II. cap. 18. § 8.

Grocery wares, vocal.

DUTIES TO BE

RATES.

By 12
Car. II.
cap. 4.

Paid on importation.

By British.

By Strangers.

Repaid on due
exportation.

to the
Table, &c
p. 74. 5. 6.

L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.
1 6 8	0 5 12	0 5 12	0 4 6	0 4 6	0 4 6
6 0 0	1 14 4	1 15 10	1 11 6	1 11 6	1 11 6
3 0 0	0 17 2	0 17 11	0 15 9	0 15 9	0 15 9
0 6 8	0 3 4	0 3 5	0 3 0	0 3 0	0 3 0
0 10 0	0 2 0	0 2 1	0 1 9	0 1 9	0 1 9
6 0 0	1 2 1	1 2 7	1 0 7	1 0 7	1 0 7
—	1 3 7	1 3 7	1 1 8	1 1 8	1 1 8
—	1 7 4	1 7 4	1 1 8	1 1 8	1 1 8
—	—	—	1 5 9	1 5 9	1 5 9

A } B 21 } K c

A b 14 } L b 14 } K b

Grocery

Inwards.

Looking-glasses — { Halfpenny ware, the groce, cont. 12 dozen —
 Penny ware, the groce, cont. 12 dozen —
 of steel { small, the dozen —
 large —
 the piece, not exceeding 3 feet
 in length —
 the piece, exceeding 3 feet in length
 Perspective glasses — { large —
 small, the dozen —
 Vials, the hundred, containing five score —
 Water-glasses, the dozen —
 All other Glass manufactures, not above particularly
 rated, except Glass beads, rated at per pound 1 s
 and 6 d.

*This bath always been practically taken, 1 s. and 6 d.
 on every pound value.*

*Therefore, for every 20 s. of the value upon oath, if
 unrated; or of the rates in the second column, if
 there rated —*

*And besides, for every pound { Crown, Plate, or Flint glass
 wt. of such as are made of { Green or other glass —*

Broken glass, the hundred weight, cont. 112 lb —
 Glew, the hundred weight, containing 112 lb —

Globes { large, the pair —
 small, the pair —

Gloves of Bridges making, the groce, containing twelve
 dozen —

Inwards.

Looking-glasses —	Halfpenny ware, the groce, cont. 12 dozen —
of steel { large —	Penny ware, the groce, cont. 12 dozen —
the piece, not exceeding 3 feet in length —	small, the dozen —
Perspective glasses —	large —
large —	the piece, exceeding 3 feet in length —
small, the dozen —	
Vials, the hundred, containing five score —	
Water-glasses, the dozen —	
All other Glass manufactures, not above particularly rated, except Glass beads, rated at per pound 1 s and 6 d.	
<i>This bath always been practically taken, 1 s. and 6 d. on every pound value.</i>	
<i>Therefore, for every 20 s. of the value upon oath, if unrated; or of the rates in the second column, if there rated —</i>	
And besides, for every pound { Crown, Plate, or Flint glass wt. of such as are made of { Green or other glass —	
Broken glass, the hundred weight, cont. 112 lb —	
Glew, the hundred weight, containing 112 lb —	
Globes { large, the pair —	
small, the pair —	
Gloves of Bridges making, the groce, containing twelve dozen —	

Glass and Glasses, vocat.

RATES.		DUTIES TO BE				Repaid on due exportation.		References to the Table, &c p. 74. 5. 6.	
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.					
L. s. d.	L. s. d.	By British.		By Strangers.		L. s. d.			
0 8 0	— — —	L. s. d. 20 ^{ths}		L. s. d. 20 ^{ths}		0 2 5	20 ^{ths}	B 13	
0 16 0	— — —	0 7 19	3	0 3 3	14	0 5 14	8		
0 13 4	— — —	0 3 19	7	0 7 6	11	0 4 11	8		
1 6 8	— — —	0 5 6	10	0 4 10	3	0 4 10	10		
— — —	— — —	0 8 12	12	0 2 12	3	0 8 3	—	Z e B 13	
— — —	— — —	0 8 1	1	0 4 1	10	0 7 4	10		
— — —	— — —	0 16 2	2	0 8 2	1	0 7 4	10		
— — —	— — —	0 8 1	1	0 4 1	10	0 7 4	10		
0 15 0	— — —	0 11 19	3	0 5 4	15	0 7 4	10	A	
0 12 0	— — —	0 3 11	19	0 4 15	3	0 7 4	10		
— — —	— — —	0 8 1	1	0 4 1	10	0 7 4	10		
— — —	— — —	0 8 1	1	0 4 1	10	0 7 4	10		
— — —	— — —	0 8 1	1	0 4 1	10	0 7 4	10	Gloves	
— — —	— — —	0 8 1	1	0 4 1	10	0 7 4	10		
— — —	— — —	0 8 1	1	0 4 1	10	0 7 4	10		
— — —	— — —	0 8 1	1	0 4 1	10	0 7 4	10		

Glass and Glasses, vocat.

Gloves

Inwards.

Gloves	{ of Canary, Milan, unwrought, the dozen pair — or Venice — wrought with gold or silver, the dozen pair — }	
	French making, the groce, containing 12 dozen —	
	French, wrought with gold or silver, the dozen pair —	
	of Spanish, plain, the dozen pair —	
Gloves	of Vandon, the dozen pair —	
	And besides, if of Leather, or if Leather be the most valuable part, for every 20 s. of their real value upon oath —	
	{ of silk, knit the dozen — And besides, for every pound weight — }	
	For the circumstances of prohibition of Gloves, see the Index.	
Gloves	Gloves clippings, the hundred weight, containing 112 lb —	
	{ Bridges gold and silver, the pound, containing 16 ounces avoirdupoise weight — Cap gold and silver, the pound, containing 16 ounces avoirdupoise weight — }	
	{ Copper gold and silver upon quills and rolls, or rolls or in skeins, the pound, containing 16 ounces avoirdupoise weight — Cullen gold and silver, the maff, containing 2½ lb, at 12 ounces to the pound — }	
	{ French copper, gold and silver, the mark, containing eight ounces avoirdupoise — }	

Gold and Silver thread. Counterfeit, vocat.

RATES.

DUTIES TO BE

References to the Table, &c. p. 74. 5. 6.

By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.				Repaid on due exportation.			
L.	s.	d.	L.	s.	d.	20ths	By British.	L.	s.	d.	20ths
1	0	0	—	—	—	—	0 3 10 4	0	4	1	4
4	0	0	—	—	—	—	0 15 4 16	0	16	4	16
2	10	0	—	—	—	—	1 13 10 2 ½	1	14	5	12 ½
4	0	0	—	—	—	—	2 14 1 16	2	15	1	16
0	15	0	—	—	—	—	0 2 10 13	0	3	0	18
0	10	0	—	—	—	—	0 1 11 2	0	2	0	12
—	—	—	—	—	—	—	0 6 0	0	6	0	—
2	0	0	—	—	—	—	0 11 5 8	0	11	11	8
—	—	—	—	—	—	—	0 1 10 10	0	1	10	10
—	—	—	—	—	—	—	0 1 2 7 ½	0	1	3	2 ¼
0	13	4	—	—	—	—	0 3 2 6	0	3	4	6
1	0	0	—	—	—	—	0 4 9 9	0	5	0	9
0	10	0	—	—	—	—	0 2 4 14 ½	0	2	6	4 ½
1	6	8	—	—	—	—	0 6 4 12	0	6	8	12
0	5	0	—	—	—	—	0 3 4 12 ½	0	3	5	7 ½

A

F 36

A

Dc

B 44

E 64

C 73

C 42

F 36

Gold

Inwards.

Dates, the hundred weight, containing 112 lb —
Figs. See after Plumbs dried.
Ginger { of the East-Indies, the pound —
 { of the West-Indies, the pound —
But Ginger of the English plantations, the } l. s. d.
hundred weight, containing 112 lb, to be } 1 0 0
rated at —
As by the memorandum (now reprinted) next after the rules
and orders in the Book of rates of 1660; and the like by
the 9th and 10th of Will. III. cap. 23. § 11.
Whereby the duties are thus;
Ginger of the British plantations, the hundred weight —
And besides, { imported directly, and in British-built ships,
 { the hundred weight —
if — { imported not directly, or in foreign-built
 { ships, the hundred weight —
Liquorice, the hundred weight, containing 112 lb —
Liquorice in powder, the hundred weight, containing
112 lb —
Maces, the pound —
But by 8 Geo. I. cap. 15. § 18. the rate } the pound, 6s.
was altered to —
Nutmegs, the pound —
But by 8 Geo. I. cap. 15. § 18. the rate } the pound, 3s.
was altered to —
Pepper, the pound —

RATES.				DUTIES TO BE						References to the Table, &c p. 74. 5. 6.						
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.			Repaid on due exportation.									
L.	s.	d.	L.	s.	d.	By British.	By Strangers.		L.		s.	d.				
6	0	0	—	—	—	1 14	4	4	1 15	10	4	1 11	6	—	B 21	
0	3	0	—	—	—	0	10	6 ¹ / ₁₀	0	10	15 ¹ / ₁₀	0	9	9		
0	1	4	—	—	—	0	4	11 ³ / ₅	0	4	15 ³ / ₅	0	4	4		
—	—	—	—	—	—	0	3	10	4	1	4	0	3	4	A	
—	—	—	—	—	—	0	4	8	0	4	8	0	4	8		
—	—	—	—	—	—	0	14	0	0	14	0	0	14	0		D 15
1	10	0	—	—	—	1	3	6	1	3	7	1	2	6	B 16	
—	—	—	2	0	0	2	2	8	2	3	2	2	1	9		
1	0	0	—	—	—	0	3	0	0	3	1	0	2	8		
—	—	—	—	—	—	0	15	12 ² / ₅	0	13	12 ² / ₅	0	8	13 ⁷ / ₂₅	K c	
0	8	0	—	—	—	0	1	6	0	1	6	0	1	4		
0	3	4	—	—	—	0	7	17 ³ / ₁₀	0	6	16 ¹⁷ / ₃₀	0	6	16 ¹⁷ / ₃₀		

Inwards.

Figs, the hundred weight, containing 112 lb	Prunes, the hundred weight, containing 112 lb	if <i>French</i>	if <i>not French</i>	Great, the hundred weight, containing 112 lb	black, the hundred weight, containing 112 lb	of Smyrna	of the sun, the hundred weight, containing 112 lb	of Alicant, Denia, and other Raisins, not otherwise rated, the hundred weight, containing 112 lb	of Lipra or Belvadera, the hundred weight, containing 112 lb	Sugar-candy, brown, the hundred weight, containing 112 lb	And besides, if of East-India	Sugar-candy, white, the hundred weight, containing 112 lb	And besides, if of East-India	Muscovadoes, the hundred weight, containing 112 lb	Refined, double or single, in loaves, the hundred weight, containing 112 lb	St. Thome, and Pannelles, the hundred weight, containing 112 lb

RATES.		DUTIES TO BE				Repaid on due		References	
By 12	By 11	Paid on importation.		Paid on due		exportation.		to the	
Car. II.	Geo. I.	By British.		By Strangers.		p. 74-5, 6.		Table, &c	
cap. 4.	cap. 7.	L.	S.	d.	20ths	L.	S.	d.	20ths
1 13 4	—	0	9	6	10	0	8	9	—
0 15 0	—	0	10	1	16	0	6	0	11 1/4
—	—	0	4	3	10	0	3	11 5	—
—	—	0	11	8	3	0	10	11 12 1/2	—
1 10 0	—	0	9	3	9	0	8	9 15	—
1 0 0	—	0	14	0	18	0	13	1 10	—
1 0 0	—	0	6	10	14 1/2	0	6	7 17 1/2	—
—	—	0	7	1	11 1/2	0	6	10 9 1/4	—
10 0 0	—	1	18	6	—	1	13	9	—
—	—	1	17	6	—	1	17	6	—
15 0 0	—	2	17	9	—	2	10	7 10	—
—	—	2	16	3	—	2	16	3	—
4 0 0	—	0	15	4	16	0	13	6	—
17 0 0	—	3	5	5	8	2	17	4 10	—
2 0 0	—	0	7	8	8	0	6	9	—

Inwards.

Inwards.

Grams, { Lile grams. *Vide Buffins.*

vocat. { Turkey, the yard —

{ Corn powder, the hundred weight, contain-
ing 112 lb —

{ Serpentine, the hundred weight, containing
112 lb —

*But may not be imported without license, as per
Ammunition in the Index.*

Callivers, the piece —

Muskets, the piece —

*And besides, for every hundred weight, contain-
ing 112 lb of Iron, in the aforesaid guns —*

*But may not be imported without license, as per
Ammunition in the Index.*

Guns, vocat. {

H.

{ Camels hair, the pound —

{ Cow or Ox hair, the hundred weight, con-
taining 112 lb —

{ Elks hair for saddles, the hundred weight,
containing 112 lb —

Goats hair, the pound —

*And besides, if { Carmentia wool, the pound —
Of any other sort, the pound —*

Horse hair, the pound —

Human hair for perukes, the pound —

H

Air, vocat. {

DUTIES TO BE

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

Paid on importation.

By Strangers.

Repaid on due
exportation.

References
to the
Table, &c
p. 74. 5. 6.

l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
0	3	9	—	—	—	0	0	8	13	$\frac{1}{4}$	—	0	0	9	4	$\frac{1}{2}$	—
8	0	0	—	—	—	1	10	9	12	—	—	1	7	0	—	—	—
5	0	0	—	—	—	0	19	3	—	—	—	0	16	10	10	—	—
0	5	0	—	—	—	0	0	11	11	—	—	0	0	10	2	$\frac{1}{2}$	—
0	10	0	—	—	—	0	1	11	2	—	—	0	1	8	5	—	—
—	—	—	—	—	—	0	4	8	5	—	—	0	4	8	5	—	—
0	3	0	—	—	—	0	0	6	18	$\frac{3}{4}$	—	0	0	6	1	$\frac{1}{2}$	—
—	—	—	1	10	0	—	7	2	3	$\frac{1}{2}$	—	0	6	5	12	$\frac{1}{2}$	—
0	12	6	—	—	—	0	2	4	17	$\frac{1}{2}$	—	0	2	1	6	$\frac{1}{4}$	—
0	1	2	—	—	—	0	0	2	13	$\frac{9}{10}$	—	0	0	2	7	$\frac{1}{4}$	—
—	—	—	—	—	—	0	0	3	15	—	—	0	0	3	15	—	—
—	—	—	—	—	—	0	0	1	17	$\frac{1}{2}$	—	0	0	1	17	$\frac{1}{2}$	—
—	—	—	0	2	6	0	1	7	3	$\frac{5}{8}$	—	0	0	6	9	$\frac{1}{8}$	—
—	—	—	0	6	8	0	7	3	—	—	—	0	1	5	—	—	—

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H

C 73

E 40

E 41

C 73

Inwards.	RATES.				DUTIES TO BE				References to the Table, &c. p. 74-5.6.			
	By 12 Car. II. cap. 4.		By 11 Geo. II. cap. 7.		Paid on importation.		Repaid on due exportation.					
	l.	s.	d.	l.	s.	d.						
Hair bottoms for sieves, the groce, containing twelve dozen Hair powder. See Powder.	0	10	0	—	0	11	2	0	1	8	5	A
Halberds {	0	13	4	—	0	2	6	0	2	3	—	D 25
	0	3	4	—	0	0	7	0	0	6	15	
And besides, for every hundred weight, containing 112 lb of Iron, contained in the balberds —	—	—	—	—	0	4	8	0	4	8	5	A
with wooden handles or without, the dozen —	0	4	0	—	0	0	9	0	0	8	2	
vocat. Horsemens hammers, the dozen —	0	13	4	—	0	2	6	0	2	3	—	D 25
Hammers {	—	—	—	—	0	4	8	0	4	8	5	
And besides, for every hundred weight, containing 112 lb of Iron, contained in the hammers —	—	—	—	—	0	0	9	0	0	8	2	A
For the circumstances of prohibition, see the Index.	—	—	—	—	0	4	8	0	4	8	5	
Handbaskets. Vide Baskets.	3	0	0	—	0	11	6	0	10	1	10	A
Handkerchiefs, the dozen —	—	—	—	—	—	—	—	—	—	—	—	
Handscopes } Vide Wood.	—	—	—	—	—	—	—	—	—	—	—	C 13
Handspikes	—	—	—	—	—	—	—	—	—	—	—	
Hand vices. Vide Vice tongues.	1	0	0	—	0	4	9	0	4	3	15	Hemp,
Hangers, prohibited, but for the circumstances thereof, see the Index.	0	12	6	—	0	2	11	0	0	2	8	
Corsets, complete, the piece —	0	10	0	—	0	2	4	0	0	0	1	Hemp,
Curates, the piece —	0	5	0	—	0	1	2	0	0	0	18	
Harnes, vocat. {	0	1	0	—	0	0	2	0	0	0	2	Hemp,
Morians, or Head pieces {	—	—	—	—	—	—	—	—	—	—	—	
graven, the piece —	—	—	—	—	—	—	—	—	—	—	—	Hemp,
plain, the piece —	—	—	—	—	—	—	—	—	—	—	—	
For the circumstances of prohibition, see the Index.	—	—	—	—	—	—	—	—	—	—	—	Hemp,
Harnes plates. Vide Plates.	0	1	0	—	0	0	2	0	0	0	2	
Harnes roses, the thousand —	—	—	—	—	—	—	—	—	—	—	—	Hemp,

Inwards.

Inwards.	RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.			
	l.	s.	l.	s.	l.	s.				
Harpstrings, or { the groce, containing 12 dozen — Catlings — { <i>Vide</i> Luteftrings.	0	5	—	—	0	2	0	2	3	C 21
Hatbands, the groce, containing 12 dozen — Hatchets. <i>Vide</i> Axes.	5	0	—	—	0	19	1	0	6	A
{ of beaver wool or hair, the hat — of Bridges, the dozen — Dutch felts, or Hats made of wool, the piece — of silk, French making, the dozen — Spanish or Portugal felts, the dozen — of straw. <i>Vide</i> Bast.	10 10 1 3 5	0 0 0 0 0	— — — — —	— — — — —	1 0 3 0 0	18 10 7 7 3	2 1 1 1 0	1 3 4 2 16	9 — 10 5 10	
{ of Venice, the dozen — of wool or worsted, trimmed, the dozen — <i>For the circumstances of prohibition, see the Index.</i>	3 3	0 0	— —	— —	0 0	11 6	0 12	0 10	3 12	
{ Faulcons, the hawk — Goshawks, the hawk — Jerfaulcons, the hawk — Jerkins, the hawk — Lanners, the hawk — Lannerets, the hawk — Tassels of all sorts, the hawk —	4 3 4 3 4 2 2	0 6 10 6 0 0 0	— — — — — — —	— — — — — — —	0 15 0 17 0 15 0	4 16 10 3 10 8 12	0 16 0 18 0 13 0	0 13 0 15 0 11 0	6 3 2 3 6 9	
{ Hawks hoods, the groce, containing 12 dozen — Hay, the load, containing 36 trusses, each truss being 56 lb Headings for pipes, hogheads, or barrels, the hundred, } containing six score — <i>of the British plantations in America, free.</i> <i>of any part of Europe, except Ireland and France</i> —	1 — — —	6 — — 8	— — — —	— — — —	0 — — —	5 1 6 18	12 0 18 18	0 5 0 10	5 12 0 18	C 73
	0	6	8	—	—	—	—	—	—	B 49

Inwards.

But Hemp may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth; or of the port where it can only, or is most usually first shipped. See Goods inwards, Art. 6. in the Index.

Note, Unwrought hemp, re-exported to the British dominions in America, is to have no drawback of the duty allowed, by 4 Geo. II. cap. 27. § 7.

Buff hides { the hide —
And besides, for every pound weight —
or Horse hides in the hair, the piece —
or Horse hides { the piece —
tanned — And besides, for every pound weight —
Hides of the hide —
Barbary { dressed in oil, the pound —
and { tanned, the pound —
Muscovia { tawed, the hide —
Elk hides. Vide in Skins. —
the hide —
Indian hides { dressed in oil, the pound —
And besides, if { tanned, the pound —
tawed, the hide —
of Horses in the hair, and tanned. Vide Cow.
of Horses, Mares, and Geldings, tawed, for every 20 s. of
their value upon oath —
And besides, for every hide —

Inwards.

But Hemp may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth; or of the port where it can only, or is most usually first shipped. See Goods inwards, Art. 5. in the Index.

Note, Unwrought hemp, re-exported to the British dominions in America, is to have no drawback of the duty allowed, by 4 Geo. II. cap. 27. § 7.

Buff hides { the hide —
And besides, for every pound weight —
or Horse hides in the hair, the piece —
or Horse hides { the piece —
tanned — And besides, for every pound weight —
Hides of { the hide —
Barbary and Muscovia { dressed in oil, the pound —
And besides, if { tanned, the pound —
tawed, the hide —
Elk hides. Vide in Skins. the hide —
Indian hides { dressed in oil, the pound —
And besides, if { tanned, the pound —
tawed, the hide —
of Horses in the hair, and tanned. Vide Cow.
of Horses, Mares, and Geldings, tawed, for every 20 s. of
their value upon oath —
And besides, for every hide —

RATES.		DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.			
l. s. d.	l. s. d.	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}
0 10 0	—	3 9 12	—	0 3 11 2	—	0 3 6 15	C 44
0 2 6	—	0 7 7	—	0 0 7	—	0 0 4 13	D c
0 10 0	—	0 7 7	—	0 0 7	—	0 0 6 9	C 46
—	—	0 4 14	—	0 2 4	—	0 2 1 17	D c
—	—	0 3 10	—	0 0 3	—	0 0 6 9	C 46
0 2 6	—	0 7 7	—	0 0 7	—	0 0 4 13	D c
—	—	0 3 10	—	0 0 3	—	0 0 6 9	C 46
—	—	0 3 6	—	0 0 3	—	0 0 4 13	D c
0 4 2	—	0 11 19 3	—	0 1 0 11 7 8	—	0 10 15	C 46
—	—	0 7 7	—	0 0 7	—	0 0 4 13	D c
—	—	0 3 10	—	0 0 3	—	0 0 6 9	D c
—	—	0 3 6	—	0 0 3	—	0 0 4 13	D c
—	—	0 4 9 9	—	0 5 0 9	—	0 4 3 15	C 46
—	—	0 2 0	—	0 2 0	—	0 1 4	D c

Hides, viz.

Hemp.

Hides.

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H

Inwards.

Inwards.	RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation		
	By British.		By Strangers.						
	l.	s.	l.	s.	l.	s.	l.	s.	
Loth hides { the piece — And besides, for every pound weight —	0	5	—	—	0	1	9	7	C 45
Red or Muscovia hides, tan- { the hide — ned, coloured, or uncoloured { And besides, for every lb wt.	0	6	—	—	0	1	0	4	D c
All other Hides and { For every 20 s. of their value upon oath	—	—	—	—	0	0	0	5	C 46
Pieces of hides, not { tanned, the pound — before particularly { And if { tawed, the hide — charged — { dressed in oil, the pound —	—	—	—	—	0	4	0	3	D c
All other Hides in the hair, or undressed, half Custom.	—	—	—	—	0	0	0	6	C 46
Hilts for swords or daggers, the dozen —	2	0	—	—	0	9	0	7	C 13
For the circumstances of prohibition, see the Index.	—	—	—	—	—	—	—	—	—
Hinges, prohibited, but for the circumstances thereof, see the Index.	—	—	—	—	—	—	—	—	—
Hoans, the hundred, containing five score —	2	0	—	—	0	9	0	7	C 73
Honey { the barrel — { the ton —	12	0	—	—	2	6	0	9	A
Hook ends. Vide Cap hooks.	—	—	—	—	—	—	—	—	—
Hooks, vocat. Tenter-hooks. Vide Nails.	—	—	—	—	—	—	—	—	—
{ of iron for pipes or hogheads, the hund. wt. cont. 112 lb	1	6	—	—	0	9	0	2	B 25
{ for coopers, the thousand —	1	6	—	—	0	5	0	6	A
Racket hoops. Vide in R.	—	—	—	—	—	—	—	—	—
{ the hundred weight, containing 112 lb — But if exported to Ireland, no DRAWBACK.	15	0	—	—	5	4	3	4	M a 22
Hops { of cows or oxen, the hundred, containing five score { of harts. Vide in Drugs.	—	—	0	6	0	1	0	5	C 73
Horns { for lantborns, prohibited, but for the circumstances there- { of, see the Index.	—	—	—	—	—	—	—	—	Horn

Inwards.

Inwards.

Horn tips, the hundred, containing five score
Horses or Mares, the horse or mare
Hose of cruel, vocat. Mantua hose, the pair
Hungary water. Vide Spirits.

I. Appanned and lacquered wares, for every { of the manufacture
20 s. of their gross price at the candle; } of India or China
as by 12 and 13 Will. III. cap. 11. § 15. { of all other places
Jet, the pound
Jewels. Vide Diamonds.

Jews trumps { the groce, containing 12 dozen
And besides, { Iron, for every bund. wt. cont. 112 lb
if made of { Brads, for every groce
Images painted, prohibited, but for the circumstances thereof, see the Index.
Imperlings, blue or red, the dozen
Rolls, the dozen pieces, containing 36 yards the piece
Unwrought, the pound

But by the 24th of Geo. II. cap. 46. after 25 March 1752, all
the duties on Unwrought inkle and Short spinnel, and all
other Whitened or Bleached linen-yarn, are repealed, and
cease, and in lieu thereof the following duty is to be paid.
For every pound weight of Whitened or Bleached linen-yarn,
known by the name of Unwrought inkle, or Short spinnel,
and all other White or Bleached linen-yarn imported, of the
manufacture of any part or place not belonging to the crown of
Great-Britain

DUTIES TO BE

RATES.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By British.

By Strangers.

Repaid on du-
exportation

References
to the
Table, &c
p. 74. 5. 6.

l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.</
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Inwards.

Incle wrought, the dozen pound —
 { British plantation, the pound —
 of Turkey, of the West-Indies, or Rich indico, the lb
 Dust, the pound —
 Indico { But by 8 Geo. I. cap. 15. § 10. if regularly imported,
 entered and landed, free.
 For the regulations, vide Indico in the Index.
 For the Bounty, see Chapter the third.
 Ink for printers, the hundred weight, containing 112 lb —
 Ink-horns { the groce, containing 12 dozen —
 of brass, the dozen —
 Bullet screws, the dozen —
 Incision sheers, the dozen —
 Paices, or Tooth-drawers, the dozen —
 Plucananes, the dozen —
 Sets, the bundle, containing 116 —
 Trepanns, the dozen —
 And besides, for such in- { Iron, the bund. wt. cont. 112 lb
 struments as are made of { Steel, the bund. wt. cont. 112 lb
 But if made of Silver, to pay as Plate in P.
 Amys, Spanish, Spruce, and Swedish, the ton —
 Imported in { British-built ships legally navigated, the ton —
 Foreign-built ships, the ton —
 of Ireland, and all other places, unwrought, not other-
 wise rated, the ton, cont. 20 C. wt. each C. cont. 112 lb }
 of Ireland —

RATES.				DUTIES TO BE				Repaid on due to the Table, &c p. 74. 5. 6.			
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.		Paid on due to the Table, &c p. 74. 5. 6.		Repaid on due to the Table, &c p. 74. 5. 6.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
8	0	0	—	—	—	1	5	8	1	1	4
0	1	0	—	—	—	—	—	—	—	—	—
0	3	4	—	—	—	—	—	—	—	—	—
0	1	8	—	—	—	—	—	—	—	—	—
2	0	0	—	—	—	0	7	8	0	6	9
3	0	0	—	—	—	0	11	6	0	10	1
0	12	0	—	—	—	0	2	10	0	2	7
0	4	0	—	—	—	0	0	9	0	0	8
0	5	0	—	—	—	0	—	—	0	—	—
0	5	0	—	—	—	0	11	11	0	10	2
0	5	0	—	—	—	0	—	—	0	—	—
0	2	0	—	—	—	0	4	12	0	4	1
0	10	0	—	—	—	0	1	11	0	8	5
—	—	—	—	—	—	0	4	8	0	4	5
—	—	—	—	—	—	0	5	1	0	5	1
7	0	0	—	—	—	2	8	6	2	5	2
—	—	—	—	—	—	2	17	10	2	14	6
—	—	—	—	—	—	1	6	11	1	3	7
—	—	—	—	—	—	—	—	—	—	—	—
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Inwards.

References
to the
Table, &c
p. 74. 5. 6.

DUTIES TO BE									
RATES.					Paid on importation.				
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.			By Strangers.				
l.	s.	d.	l.	s.	d.	l.	s.	d.	20 ^{ths}
—	—	—	0	10	0	0	2	1	17 $\frac{1}{2}$
—	—	—	2	10	0	0	12	9	7 $\frac{1}{2}$
—	—	—	1	0	0	0	5	4	3 15
5	0	0	0	19	3	1	0	6	—
—	—	—	0	4	8	0	4	8	5
4	0	0	1	10	4	1	11	4	16
0	10	0	0	0	2	0	0	2	7 $\frac{1}{10}$
—	—	—	0	1	11	0	2	0	12
—	—	—	3	0	0	0	15	1	7
1	0	0	0	3	10	0	4	1	4
—	—	—	0	4	8	0	4	8	5
—	—	—	0	5	1	0	5	1	17 $\frac{1}{2}$

Iron ore, the ton, containing 20 hundred weight, each }
hundred containing 112 lb }
Old bushel, Broken, and old Cast iron, the ton }
Iron called Pig iron, from the British plantations, the }
ton, cont. 20 hund. weight, each hund. cont. 112 lb }
But by the 23d of Geo. II. cap. 29. Pig iron made in the }
British colonies in America, if regularly imported, entered }
and landed, free. }
For the particular regulations, see Iron in the Index. }
Iron pots. Vide Pots. }
Iron stoves { the piece }
And besides, for every bund. wt. cont. 112 lb }
Note, Iron, and Manufactures thereof, exported to the British }
plantations, are not to have any drawback. 2 and 3 Ann. }
cap. 9. § 12. and 9 Ann. cap. 6. § 54. }
Juice of { Lemons, the pipe }
Limes, the gallon }
Ivory, the pound }
K. }
K ELP, the ton, containing 20 hundred weight, each }
hundred containing 112 lb }
Kettles. Vide Battery. }
Kettles of iron. Vide Iron. }
the groce, containing 12 dozen }
Key knobs { And be- { if made of iron, the bund. wt. cont. 112 lb }
sides { if made of Steel, the bund. wt. cont. 112 lb }
Kits

Iron, viz.

C 73

A 25

C 51
C 52
A

C 73

A 25
D 46

Inwards.

Kits of wood. *Vide* Pails.
Knees of oak. *Vide* Wood.

{ Almain, Bohemia, and all other coarse knives, the
dicker, containing ten knives — }
Butchers knives, the dicker, containing ten knives —
Carving knives, the dozen —
Cullen knives, the groce, containing 12 dozen —
Glovers knives, the bundle, containing six knives —
Pen knives, the groce, containing 12 dozen —
Sker knives, the dicker, containing ten knives —
Stock knives { gilt, the dozen stocks —
ungilt, the dozen stocks — }
And besides, for such of { Iron, for every hundred weight, }
the aforesaid Knives containing 112 lb — }
as are made of — { Steel, for every bund. wt. cont. 112 lb }
French knives, the groce, containing 12 dozen —
For the circumstances of prohibition, see the Index.

L.
{ Bone lace, of thread, the dozen yards —
But if the manufacture of any of the dominions of
the French king, or the duke of Anjou, prohibited
to be imported, as per Index.
LACE, { Britain lace, the groce, cont. 12 dozen yards —
vocat. { Bugle lace. *Vide* Bugle.
Cruel lace, the small groce, cont. 12 dozen —

RATES.		DUTIES TO BE						References to the Table, &c p. 74. 5. 6.	
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.				Repaid on due exportation.			
L. s. d.	L. s. d.	By British.	By Strangers.			L. s. d.	20 ^{ths}		
0 3 0	—	0 0 6 18 3	0 0 7 7 3			0 0 6 1 1 1/2		A	
0 3 0	—	0 11 6 12	0 12 3 12			0 10 1 10			
3 8 0	—	1 10 9 12	1 12 9 12			1 7 0			
1 10 0	—	0 5 9 6	0 6 1 16			0 5 0 15			
1 10 0	—	0 0 6 18 3	0 0 7 7 3			0 0 6 1 1 1/2		D 25	
0 3 0	—	1 3 1 4	1 4 7 4			1 0 3 6			
4 0 0	—	0 15 4 16	0 16 4 16			0 13 6			
—	—	0 4 8 5	0 4 8 5			0 4 8 5		D 46 F 36	
—	—	0 5 1 17 1/2	0 5 1 17 1/2			0 5 1 17 1/2			
4 0 0	—	2 14 1 16	2 15 1 16			1 12 3			
4 0 0	—	0 15 4 16	0 16 4 16			0 13 6		A	
6 0 0	—	4 1 2 14	4 2 8 14			2 8 4 10		F 36	
8 0 0	—	1 10 9 12	1 12 9 12			1 7 0		A	

Inwards.

Gold and { the pound, containing 12 ounces troy —
Silver lace { the ounce troy —

But Gold and Silver lace are prohibited to be imported,
as per Index.

Pomet lace, the groce, containing 12 dozen yards —
Purle, or Antlet lace of thread, the groce, cont. 12 doz.

Bone lace, the pound, containing 16 ounces —
Lace, vocat. {
Silk { Lace of all other forts, the pound, containing }
16 ounces

Laces, prohibited, but for the circumstances thereof, see the Index.

Ladles, vocat. Melting ladles, the hund. weight, cont. 112 lb
For the circumstances of prohibition, see the Index.

Lamb, prohibited to be imported, as per Index.

Lamp black. Vide Blacking.

Lamps. Vide Bras.

Lapis magnatu false, the pound —

Lacquered wares. Vide Japanned wares.

Lard, the pound —

Lathwood. Vide Wood.

Latten, { Black latten, the hundred weight, cont. 112 lb —
vocat. { Shaven latten, the hundred weight, cont. 112 lb —

Laver cocks. Vide Bras.

Lavers, vocat. Hanging lavers, prohibited; but for the circum-
stances thereof, see the Index.

Lead ore, the ton —

Lead, black, red, and white. Vide in Drugs.

Leather,

DUTIES TO BE

RATES.

By 12
Car. II.
cap. 4.

By 11
Geo. I.
cap. 7.

By 10
Geo. I.
cap. 7.

By 9
Geo. I.
cap. 7.

By 8
Geo. I.
cap. 7.

By 7
Geo. I.
cap. 7.

By 6
Geo. I.
cap. 7.

By 5
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Geo. I.
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By 3
Geo. I.
cap. 7.

Inwards.

Basil leather, the dozen —
And besides, if not particularly charged, for every 20 s. of their real value upon oath —
 Turkey and East-India cordivant, the dozen —
of East-India, the dozen —
of Turkey, the dozen —
See in Skins.
 Hangings gilt, the piece —
And besides, for every 20 s. of their real value upon oath —
 Leather for masks, the pound —
And besides, if not particularly charged, for every 20 s. of the real value upon oath —
 Spanish leather, { the dozen skins —
 or Cordivant { *Vide in Skins.*
 Spruce, or Danske { the dozen skins —
 leather — *Vide in Skins.*
And besides, if not particularly charged, for every 20 s. of their real value upon oath —
 All other Leather, and Manu- { *For every 20 s. of the value upon oath* —
 factures of leather, unrated, { *For every 20 s. of the value upon oath* —
 and whereof the most valuable part is Leather — *real value upon oath* —
 But Wares of tawed leather are prohibited; but for the circumstances thereof, see the Index.
 Leaves of gold, the hundred leaves, containing five score —
But for the circumstances of prohibition, see the Index.

Leather, vocat.

RATES.		DUTIES TO BE				Repaid on due		References	
By 12	By 11	Paid on importation.		exportation.		to the			
Car. II.	Geo. I.	By Strangers.		By British.		Table, &c			
cap. 4.	cap. 7.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	p. 74. 5. 6.			
20	—	4 15 0	5 0 9	4 6 3	5 0 3	C 50		L	
—	—	0 6 0	0 6 0	—	—	D c		—	
2	—	1 5 0	1 5 6	0 16 1	0 16 1	N 30. 50		—	
—	—	0 17 6	0 18 0	0 8 7	0 8 7	O 50		—	
—	—	0 19 1	0 16 0	0 17 3	0 17 3	C 50		—	
—	—	0 6 0	0 6 0	—	—	D c		—	
0 6 8	—	0 1 7	0 1 8	0 1 5	0 1 5	C 50		—	
—	—	0 6 0	0 6 0	—	—	D c		—	
5 0 0	—	1 11 1	1 13 2	1 1 6	1 1 6	O 50		—	
2 0 0	—	0 9 6	0 10 0	0 8 7	0 8 7	C 50		—	
—	—	0 6 0	0 6 0	—	—	D c		—	
—	—	0 4 9	0 5 0	0 4 3	0 4 3	C 50		—	
—	—	0 6 0	0 6 0	—	—	D c		—	
0 5 0	—	0 11 1	0 1 0	0 10 2	0 10 2	A		—	

Inwards.

Lemons { *Vide Oranges.*

{ pickled, the pipe —

Lemon water { the ton —

{ the gallon —

Lemon juice. *Vide* Juice of lemons.

Lewers for hawks, the piece —

Lime juice. *Vide* Juice of limes.

Lines of Hamburg for ships, the piece —

{ Alexandria, or Turkey linen, the ell —

Borelaps (not exceeding 28½ inches in breadth, as } the ell
by 7 and 8 Will III. cap. 10. and 1 Ann. cap. 8. }

British, the hundred ells, containing five score —

{ fine or coarse, the piece (if of the breadth of one
yard and quarter, or under, not exceeding ten yards
in length, or if above that breadth, six yards in
length, as by 4 and 5 Will. and Mar. cap. 5. § 11.

And besides, { Muslins, for Branch, { For every 20s.
for those { No 12. — { of their gross
species { White callicoes, for { price at the
called — { Branch, No 14. — { candle

But if printed, painted, stained, or dyed in East-India, }

China, or Persia, the like piece —
Such printed, &c. Callicoes to be brought to no port
but London, and there to be duly entered and secured
in proper warehouses, till exportation, as per East-
India in the Index.

Linen cloth, or

RATES.				DUTIES TO BE				Repaid on due				References to the Table, &c p. 74-5, 6.											
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.		exportation.															
l.	s.	d.	l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}	A	C d 29	C c 73	F h 36	C d 27	P or Q	M	L	Linen
4	0	0	—	—	15	4	16	0	16	4	16	0	13	6	—								
10	13	4	—	—	2	1	0	16	2	3	8	16	1	16	0	—							
0	0	11	—	—	0	0	2	2	0	0	2	5	1	0	1	17	8						
0	1	4	—	—	0	0	3	1	0	0	3	5	0	0	2	14							
0	0	6	—	—	0	0	1	3	0	0	1	4	0	0	1	0	1	2					
—	—	—	0	1	6	0	4	9	0	0	4	14	0	0	4	1	8						
—	—	—	0	0	10	0	2	5	0	0	2	8	0	0	2	1	1						
6	13	4	—	—	4	8	10	10	4	10	6	10	2	2	2	12	4	10					
0	10	0	—	—	0	4	0	3	0	4	1	13	3	0	3	9	6	1					
—	—	—	—	—	0	2	10	4	0	2	10	4	0	2	10	4							
—	—	—	—	—	0	0	2	17	0	0	4	7	—	—	—								

Linen

Inwards.

Inwards.

Cambrick { the half piece, containing $6\frac{1}{2}$ ells
the piece, containing 13 ells
By 18 Geo. II. cap. 36. Cambricks and French lawns are prohibited to be worn in Great-Britain, and can be imported only by British, and for exportation. The importer to give bond for the payment of 5 l. for every piece which shall not be exported within three years.

[Dutch barras, and Hessens canvas, the hundred ells, containing six score
French canvas, and Line broad for tabling, being $1\frac{1}{8}$ ell, and upwards, the hundred ells, containing six score
French or Normandy canvas, and Line narrow, brown or white, the hund. ells, cont. six score
Hessens canvas. Vide Dutch barras.
Packing canvas, Guttings, or Spruce canvas, the hundred ells, containing six score
Poldavies, the bolt, containing 28 ells

Note, Poldavies is, by 1 Jac. I. cap. 24. deemed to be a Sail-cloth.

Spruce, Elbing, or Queensborough canvas, the bolt, containing 28 ells
Striped canvas with copper, the piece, containing 15 yards
Striped or Tufted canvas with thread, the piece, containing 15 yards

Canvas, vocat.

Linen cloth, or

RATES.	By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.		DUTIES TO BE		Paid on importation.		Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
L.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
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l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
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l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.	l.	s.	d.	l.	s.	d.	
l.	s.	d.							

Linen cloth, or

Canvas, vocat.

Linen

Referred to the Table, &c p. 74-5.6.

Inwards.

Inwards.	RATES.			DUTIES TO BE				Repaid on due exportation.										
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.	By British.											
	l.	s.	d.	l.	s.				d.	l.	s.	d.						
Linen cloth, or Canvas, vocat.	4	0	0	—	—	—	0	17	4	13	2	3	0	15	5	17	2	3
	5	0	0	—	—	—	3	16	7	18	—	—	—	—	—	—	—	—
	3	0	0	—	—	—	0	13	0	10	1	2	6	0	11	7	8	1
	5	0	0	—	—	—	1	1	8	16	1	2	11	0	19	4	6	3
	6	0	0	—	—	—	1	6	1	0	1	7	0	1	3	2	16	1
	0	1	8	—	—	—	0	0	4	6	2	2	7	0	0	3	17	1
	1	0	0	—	—	—	0	3	7	14	3	5	0	0	3	2	0	3
	—	—	—	—	—	—	0	0	8	8	3	4	0	0	0	8	8	3
	—	—	—	—	—	—	0	1	4	17	1	2	0	0	1	4	17	1
	—	—	—	—	—	—	0	4	2	12	1	2	0	0	4	2	12	1
Darnak	0	4	0	—	—	—	0	0	10	8	6	7	0	0	0	9	5	8
	0	1	4	—	—	—	0	0	3	9	1	6	7	0	0	3	1	2
	0	7	0	—	—	—	0	1	3	6	1	1	0	0	1	1	6	2
Towelling and Napkining—	—	—	—	0	0	4	0	0	0	17	4	6	7	0	0	0	15	5
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Striped, Tufted, or Quilted canvas with silk, the piece, containing 15 yards Vandolose or Vitery canvas, the hundred ells, containing six score Working canvas for cushions, narrow, the hundred ells, containing six score broad, the hund. ells, cont. six score of the broadest fort, the C. ells, cont. 6 score Cowfield cloth or plats, the ell Tabling of Holland making, the yard above 1 1/8 ell English in breadth, and under 2 ells, the yard of the breadth of 2 ells or upwards, and under 3 ells, the yard of the breadth of 3 ells or upwards, the yard Tabling of Silesia making, the yard Tabling of all other places, except Ireland and Russia. Vide after Diaper. of Silesia making, the yard of Holland making, the yard of the manufacture of Russia, not exceeding half an English ell in breadth of all other places, except Ireland and Russia. Vide after Diaper.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Striped, Tufted, or Quilted canvas with silk, the piece, containing 15 yards
 Vandolose or Vitery canvas, the hundred ells, containing six score
 Working canvas for cushions, narrow, the hundred ells, containing six score
 Canvas broad, the hund. ells, cont. six score
 of the broadest fort, the C. ells, cont. 6 score
 Cowfield cloth or plats, the ell
 Tabling of Holland making, the yard
 above 1 1/8 ell English in breadth, and under 2 ells, the yard
 And besides, if of the breadth of 2 ells or upwards, and under 3 ells, the yard
 of the breadth of 3 ells or upwards, the yard
 Tabling of Silesia making, the yard
 Tabling of all other places, except Ireland and Russia. Vide after Diaper.
 of Silesia making, the yard
 of Holland making, the yard
 of the manufacture of Russia, not exceeding half an English ell in breadth
 of all other places, except Ireland and Russia. Vide after Diaper.
 Towelling and Napkining —

Linen

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Inwards.

Inwards.	RATES.		DUTIES TO BE						References to the Table, &c. p. 74. 5. 6.	
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.			
	l.	s. d.	l.	s. d.	By British.	By Strangers.	l. s. d.	20ths		
Napkins of Holland making, the dozen	1	16 0	—	—	6	14 $\frac{7}{8}$	0	7 0	2 $\frac{23}{8}$	} C a
Tabling of Holland making, the yard	0	5 0	—	—	0	1 7 $\frac{57}{100}$	0	1 9 0	2 $\frac{27}{100}$	
And besides, if	—	—	—	—	0	0 3 15 $\frac{15}{16}$	0	0 3 15 $\frac{15}{16}$	15 $\frac{15}{16}$	} D 29
	—	—	—	—	0	0 7 11 $\frac{7}{8}$	0	0 7 11 $\frac{7}{8}$	11 $\frac{7}{8}$	
Tabling of Silesia making, the yard	—	—	—	—	0	1 10 15 $\frac{5}{8}$	0	1 10 15 $\frac{5}{8}$	15 $\frac{5}{8}$	} D 28
of Holland making, the yard	—	—	—	—	0	8 13 $\frac{107}{120}$	0	0 9 31 $\frac{107}{120}$	14 $\frac{107}{120}$	
Towelling and Napkining —	0	3 4	—	—	0	0 6 11 $\frac{19}{100}$	0	0 7 0 $\frac{19}{100}$	14 $\frac{19}{100}$	} C b 29
	0	3 0	—	—	0	0 3 9 $\frac{167}{100}$	0	0 3 13 $\frac{167}{100}$	1 $\frac{167}{100}$	
Diaper or Damask tabling or napkining, and towelling of any place (except Ireland and Russia) not otherwise rated, to be rated at the several rates of Damask or Diaper, of Silesia making, in the Book of rates.	—	—	0	0 4 0	0	0 17 $\frac{467}{1200}$	0	0 18 $\frac{467}{1200}$	15 $\frac{467}{1200}$	} C a
Dowlas. Vide Lockrams.	—	—	—	—	—	—	—	—	—	
Drilling and Packduck, the hundred ells, containing six score	2	0 0	—	—	0	8 6 $\frac{7}{8}$	0	9 2 6 $\frac{7}{8}$	18 $\frac{7}{8}$	} C b 29
Elbing or Dansk cloth, double ploy, the ell	0	1 8	—	—	0	4 6 $\frac{227}{148}$	0	4 11 $\frac{227}{148}$	17 $\frac{227}{148}$	
By the practice at the water-side, yard wide and upwards is accounted Tabling.										

By the practice at the water-side, yard wide and upwards is accounted Tabling.

Linen cloth, or

Diaper

Inwards.

Flemish cloth —
 Gentish cloth —
 Ifingham cloth —
 Overissel cloth —
 Rouse cloth —
 Brabant cloth —
 Embden cloth —
 Freeze cloth —
 Bag Holland —
 Brown Holland —
 the ell
 above $1\frac{1}{8}$ ell English in breadth, and
 under 2 ells, the ell —
 And besides, if of the breadth of 2 ells or upwards,
 and under 3 ells, the ell —
 of the breadth of 3 ells or upwards, the ell —
 and Silesia cloth, broad, the hundred ells,
 containing 120, white or brown —
 Hamburg { Cloth, narrow, the hund. ells, cont. fix score
 { Brown, Midlegood, Headlake, and Muf-
 { covia linen, narrow, the hundred ells,
 { containing fix score —
 Hinderlands { *Whited, from Prussia, Polonia, or any part*
 { *of the East country (except Russia) under*
 { *the breadth of $\frac{7}{8}$ of a yard, are to pay as*
 { *narrow East country linen. 4 and 5 Will.*
 { and Mar. cap. 5. § 12.

Linen cloth, or

RATES.		DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. II. cap. 7.	Paid on importation.		By Strangers.			
l. s. d.	l. s. d.	By British.	l. s. d.				
0 5 0	—	0 10 18 $\frac{1}{2}$	0 0 11 13 $\frac{1}{2}$	0 0 9 10 $\frac{3}{4}$	Ca		
—	—	0 0 2 2 $\frac{3}{4}$	0 0 2 2 $\frac{3}{4}$	0 0 2 2 $\frac{3}{4}$	D 29		
—	—	0 0 4 4 $\frac{3}{4}$	0 0 4 4 $\frac{3}{4}$	0 0 4 4 $\frac{3}{4}$	} D 28		
—	—	0 1 0 13 $\frac{1}{2}$	0 1 0 13 $\frac{1}{2}$	0 1 0 13 $\frac{1}{2}$			
10 0 0	—	2 3 5 13 $\frac{1}{2}$	2 5 11 13 $\frac{1}{2}$	1 18 8 13 $\frac{1}{2}$	} C b 29		
8 0 0	—	1 14 9 6 $\frac{4}{5}$	1 16 9 6 $\frac{4}{5}$	1 10 1 14 $\frac{4}{5}$			
2 13 4	—	0 11 7 2 $\frac{4}{5}$	0 12 3 2 $\frac{4}{5}$	0 10 3 18 $\frac{4}{5}$			

Linen

Inwards.

Irish cloth, the hundred ells, containing six score —
*But all Linens of the manufacture of Ireland may be im-
 ported directly from thence by British or Irish, upon certi-
 ficate and oath, free of all duties, except those in con-
 sideration of their being chequered, striped, printed, painted,
 stained, or dyed; and Canvas or Sail-cloth, on which the
 bounty (on exportation) has been allowed in Ireland. See
 Branch N^o 31. See also Ireland in the Index.*

* the half piece, containing 6½ ells —
 * the piece, containing 13 ells —
 vocat. Callico lawns, the piece —
And besides, for every 20s. of their gross price at the candle
 vocat. French lawns, the piece —

Lawns

By 18 Geo. II. cap. 36. Cambricks and French lawns
 are prohibited to be worn in Great-Britain, and can
 be imported only by British, and for exportation. The
 importer to give bond for the payment of 5 l. for
 every piece which shall not be exported within three
 years.

vocat. Silesia lawns, the piece, between 4 and 8 yards
 Lockrams, { Dowlas broad, the piece, cont. 106 ells }
 vocat. — { Treger, greft, and narrow, or common }
 { dowlas, the piece, cont. 106 ells — }
 French —
 Not French —

Minsters, the roll, cont. 1500 ells, at five score to the hund.

RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.				
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.						
l.	s.	d.	l.	s.	d.	l.	s.		d.			
2	0	0	—	—	—	0	7	8	18 $\frac{7}{10}$	Cb 29 L		
3	0	0	—	—	—	0	10	11	3	} Ca 188 Cd 27 P Fh 36		
6	0	0	—	—	—	1	1	10	7		3	
1	6	8	—	—	—	0	10	8	8		4	
—	—	—	—	—	—	0	2	10	4		8	
1	10	0	—	—	—	0	19	11	9	2		
0	10	0	—	—	—	0	2	2	1	4 $\frac{27}{10}$	Cb 29 L	
5	0	0	—	—	—	0	6	7	18	3	Fh 36	
—	—	—	—	—	—	3	1	1	8	19	} Cb 29 Fh 36	
—	—	—	—	—	—	1	1	1	16	4		6
56	12	4	—	—	—	12	6	4	3	10	3	29
												Linen

Linen cloth, or

Linen

Inwards.

Napkins, French making. *Vide in N.*
 Neckcloths of Silesia, or any other country (except India) the dozen —
of Silesia, or any other country, other than the Spanish Netherlands or the United Provinces, the dozen —
of the manufacture of the Spanish Netherlands, or United Provinces, the dozen —
 Oil cloth, the ell —
of the manufacture of the Spanish Netherlands, or of the United Provinces, the ell —
of any other country, the ell —
 Ozenbrigs, the roll, containing 1500 ells, at five score to the hundred —
 Packduck. *Vide Drilling.*
 Polonia, Ulsters, Hanovers, Lubeck, narrow Silesia, narrow Westphalia, narrow Hartford, Plain napkinning, and all other narrow cloth of High Dutchland and the East country, white or brown, and not otherwise rated, the hundred ells, containing six score —
 { All Linen of Germany or High Dutchland, and Silesia, not above three quarters and an half broad, shall be accounted narrow linen; and all above that breadth shall be accounted as broad, and pay accordingly.
 Note, *All Linen of Prussia, Polonia, or any part of the East.*

Linen cloth, or

RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.			
L.	s. d.	L.	s. d.	L.	s. d.				
			0 9 0						
			—		0 1 11 9 $\frac{203}{400}$		0 2 0 16 $\frac{203}{400}$	0 1 8 18 $\frac{53}{400}$	C b 29
			—		0 2 0 14 $\frac{41}{30}$		0 2 2 1 $\frac{41}{30}$	0 1 10 3 $\frac{13}{30}$	C c 73
			0 1 0						
			—		0 0 2 14 $\frac{42}{30}$		0 0 2 17 $\frac{42}{30}$	0 0 2 9 $\frac{7}{30}$	C c 73
			—		0 0 2 12 $\frac{67}{400}$		0 0 2 15 $\frac{67}{400}$	0 0 2 6 $\frac{187}{400}$	} C b 29
60 0 0			—		13 0 10 1		13 15 10 1	11 12 4 1	
			—						
4 0 0			—		0 17 4 13 $\frac{2}{3}$		0 18 4 13 $\frac{2}{3}$	0 15 5 17 $\frac{2}{3}$	C b 29

Linen

Inwards.

country (except Russia) above the breadth of $\frac{7}{8}$ of a yard, is to pay as broad Germany linen. 4 and 5 Will. and

Mar. cap. 5. § 12.

Sack-cloth. *Vide* in S.

Sail-cloth, commonly called Sail-duck or Holland-duck, from all places (except from India) the hundred, containing 120 ells —

of Holland, and under $1\frac{1}{8}$ ell English in breadth, {
the hundred, containing 120 ells —
of France. See Vandolose or Vitery canvas.

of France. See Vandolôse or Vitery canvas.

of all other places, the hundred, containing 120 ells
Foreign-made sails imported, for every 20 s. value

Foreign-made sails imported, for every 20 s. value

And be-
sides, { Sail-cloth, the ell
for all { Foreign-made sails imported
 { Foreign sails used in navigating, or the ell of
 { on board any British vessel, except canvas
 { from East-India

And be- Foreign-made sails imported

*sides, Foreign sails used in navigating, or the ell of
for all on board any British vessel, except canvas*

for all } on board any British vessel, except canvas

from East-India

Sail-cloth of the manufacture of Ireland, having on exportation thence received a bounty ————— of the value of 14 d. per yard ————— of the val. of 10 d. per yard and under 14 d. the yard

of Ireland, having on ex-

portation thence received a { of the val. of 10 d. per yard }

bounty ———— and under 14 d. the yard

For the regulations of this duty, see Branch N° 31.

Sheets old, the piece-

Soultwich, the hundred ells, containing fix score —

Spanish or Portugal linen, the ell

Straßburgh or Hamburgh linen, the ell

L

Cc 73

Ch 20
19

FW 73

v

7

L

Cc73

УСБ

Lucas

Inwards.

Trillets, the ell
of the manufacture of the Spanisſh Netherlands, or
of the United Provinces, the ell
of any other country, the ell
Turkey linen. *Vide* Alexandria linen.
Twill and Ticking of Scotland, the hundred ells, con-
taining fix ſcore

But by Act of Union, 5 Ann. cap. 8. free.

*All other Linens, for French —
every 20 s. of their { of any other part of Europe —
value upon oath, if { not European —*

And besides the afore-
said duties

All Linen shall pay one full moiety, over and above what is before rated (*except Irish linen by certificate, and Callicoes printed, painted, &c.*) for which ADDITIONAL DUTY the importer, giving security at the Custom-house, shall have twelve months time for payment of the same, from the time of importation; or, in case such importer shall pay ready money, he shall have ten per cent. of the said duty abated to him; and if

Linen cloth, or

RATES.				DUTIES TO BE										L						
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.					Repaid on due exportation.						L					
L.	s.	d.	L.	s.	d.	20 ^{ths}	By Strangers.		L.	s.	d.	20 ^{ths}	L							
—	—	—	0	1	8	—	0	0	4	11	19	3		0	0	0	4	2	2	C c 73
—	—	—	—	—	—	—	0	0	4	6	22	7	0	0	0	3	17	107	C b 29	
3	0	0	—	—	—	—	0	13	3	19	3	19	3	0	7	10	5	3	F h 36	
—	—	—	—	—	—	—	0	4	4	3	20	7	0	0	3	10	9	20	C b 29	
—	—	—	—	—	—	—	0	4	11	15	20	7	0	0	4	6	1	20	C d 29	
—	—	—	—	—	—	—	0	6	0	—	—	—	—	0	6	0	—	—	E a	
																				L
																				Linen

Linen

Inwards.

any of the said Linens, for which this said duty is paid or secured at the importation, be exported within twelve months after their importation, then the aforesaid duty shall be wholly * repaid, or the security vacated, as to what shall be so exported.

* By 7 Geo. I. cap. 21. § 20. the time FOR REPAYMENT was extended to three years after importation.

Note, This is the Additional duty mentioned in page 13, and is included in the aforesaid total duties to be paid and repaid.

Linns, blue or red, the dozen —
Linseed, the bushel —

But by 7 Ann. cap. 7. § 23. and 3 Geo. I. cap. 7. § 38. free.

Liquorice { Vide in Grocery.

juice. Vide in Drugs.

of gold and silver. Vide in Drugs.

Litharge — { of all other sorts, for dyers use, as by 3 and 4 Ann. cap. 4. for every 20 s. of their value upon oath

Litmus, the hundred weight, containing 112 pound, for

dyers use, as by 3 and 4 Ann. cap. 4.

But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, free.

Lockers or Chapes for daggers, the groce, containing

12 dozen —

For the circumstances of prohibition, see the Index.

RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.		
l. s. d.	l. s. d.	l. s. d.	l. s. d.	By British. l. s. d. 20 ^{ths}	By Strangers. l. s. d. 20 ^{ths}	l. s. d.	l. s. d. 20 ^{ths}	
1 10 0	—	—	—	0 5 9 6	0 6 1 16	0 5 0 15	A	
0 5 0	—	—	—	—	—	—	—	
—	—	—	—	0 2 10 13	0 3 1 13	0 2 4 19	B d 73	
1 0 0	—	—	—	—	—	—	—	
0 13 4	—	—	—	0 3 2 6	0 3 4 6	0 2 10 10	C 13	

L

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L

Locks

References to the Table, &c. p. 74. 5. 6.

RATES.				DUTIES TO BE								
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				Repaid on due exportation.				
By British.		By Strangers.										
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	
1	10	0	—	—	—	0	5	9	6	0	5	0
3	0	0	—	—	—	0	11	6	12	0	10	1
—	—	—	—	—	—	0	4	8	5	0	4	8
8	0	0	—	—	—	1	10	9	12	1	7	0
24	0	0	—	—	—	4	12	4	16	4	1	0
0	2	8	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	0	2	7	0	0	1	10
—	—	—	—	—	—	0	1	11	0	0	1	10
1	6	8	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	0	18	0	12	0	5	10
—	—	—	—	—	—	0	6	6	9	0	5	10
—	—	—	—	—	—	—	—	—	—	—	—	—
0	5	0	—	—	—	0	0	11	11	0	0	10
1	10	0	—	—	—	—	—	—	—	—	—	—
0	16	8	—	—	—	—	—	—	—	—	—	—
1	0	0	—	—	—	—	—	—	—	—	—	—

Locks, { Budget or Hanging locks, small, the groce, containing 12 dozen — }
 Hanging locks, large, the groce, cont. 12 dozen —
 And besides, for every bund. wt. cont. 112 lb of Iron —
 For the circumstances of prohibition, see the Index.

Logwood, if regularly imported, entered and landed, by 8 Geo. I. cap. 15. free.

Lockets, prohibited, but for the circumstances thereof, see the Index.

Lutes { Cullen making, with cases, the dozen —
 Venice making, with cases, the dozen —
 Catlings, the groce, cont. 12 dozen knots —
 French —
 Not French —

Lutestrings, { Minikins, the groce, cont. 12 dozen knots —
 vocat. — French —
 Not French —

Lyme for dyers, the barrel —
 Vide Harpstrings.

MACES. Vide in Grocery.

Madder, for dyers use, as by 3 and 4 Ann. cap. 4. vocat. { Crop madder, and all other Bale madder, the hundred weight, containing 112 lb —
 Fat madder, the hund. wt. cont. 112 lb —
 Mull madder, the hund. wt. cont. 112 lb —
 But by 8 Geo. I. cap. 15. all Madder, if regularly imported, entered and landed, is free.

Madder

Inwards.

Inwards.	RATES.			DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.			
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.					
	l.	s.	d.	l.	s.	d.	l.		s.	d.	
Madder roots. <i>Vide in Drugs.</i>	1	0	0	—	—	—	—	—	—	—	A
Magnus, the hundred weight, containing 112 lb	—	—	—	—	—	—	—	—	—	—	—
Males. <i>Vide Andlets.</i>	—	—	—	—	—	—	—	—	—	—	—
Malt and Barley. <i>Vide Corn.</i>	—	—	—	—	—	—	—	—	—	—	—
Mantles. <i>Vide Blankets.</i>	—	—	—	—	—	—	—	—	—	—	—
Maps { printed, the ream	4	0	0	—	—	—	—	—	—	—	A
in frames, the map and frame	—	—	—	—	—	—	—	—	—	—	—
Marble. <i>Vide Stones.</i>	—	—	—	0	5	0	—	—	—	—	C 73
Mares. <i>Vide Horses.</i>	—	—	—	—	—	—	—	—	—	—	—
Masks { of fatten, the dozen	2	0	0	—	—	—	—	—	—	—	—
of velvet, the dozen	3	0	0	—	—	—	—	—	—	—	—
Small, the mast	0	3	4	—	—	—	—	—	—	—	—
of any part of Europe, except Ireland and France	—	—	—	—	—	—	—	—	—	—	—
of Ireland, and all other places, except France and	—	—	—	—	—	—	—	—	—	—	—
any French colony or plantation	—	—	—	—	—	—	—	—	—	—	—
Middle, the mast	0	10	0	—	—	—	—	—	—	—	—
of any part of Europe, except Ireland and France	—	—	—	—	—	—	—	—	—	—	—
of Ireland, and all other places, except France and	—	—	—	—	—	—	—	—	—	—	—
any French colony or plantation	—	—	—	—	—	—	—	—	—	—	—
Great, the mast	1	0	0	—	—	—	—	—	—	—	—
of any part of Europe, except Ireland and France	—	—	—	—	—	—	—	—	—	—	—
of Ireland, and all other places, except France and	—	—	—	—	—	—	—	—	—	—	—
any French colony or plantation	—	—	—	—	—	—	—	—	—	—	—
Note, that all sorts of Masts, Timber, Boards, &c. im- ported in ships not belonging to Great-Britain or Ireland,	—	—	—	—	—	—	—	—	—	—	—

Masts for ships

M

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M

Inwards.

Inwards.	RATES.		DUTIES TO BE					References to the Table, &c. p. 74-5.6.	
	By 12 Car. II., cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.		
	l.	s. d.	l.	s. d.	By Strangers.				
					l.	s. d.			20ths
Metal { Leaf metal (except of Leaf gold) the packet, con- taining 250 leaves — Prepared for battery, the hundred weight, con- taining 112 lb —									C 73
Metheglin, the hoghead —									C 53
Minikins. Vide Lutetrings.									A
Mithridate, the pound —									
Mithridate Venetiæ. Vide in Drugs.									
Mittins of Wadmol, the dozen pair —									A
Moccadoes. Vide Buffins.									
Moccado ends, the dozen pound —									
Mohairs. Vide Camlets.									C 73
Mohogany timber, or plank. Vide Wood.									
Morels, the pound —									
Morians. Vide Harness.									C 13
Mortars and Pestles of brass, the pound —									
the barrel, containing 42 gallons —									
Mum { And besides, for every barrel, containing 32 gallons — But of and from Guernsey, &c. may be imported with- out payment of any other duty, than such Excise as is chargeable for the time being on the like liquors made in this kingdom. See Branch N° 41. and Goods in- wards, Art. 15. in the Index.									D a
Muskets. Vide Guns.									D b
Muslins { as Callicoes, which see in Linen. flowered, &c. Vide East-India goods in Chap. the third.									

Mustard

References to the Table, &c. p. 74-5.6.

M

N

Nap-

DUTIES TO BE

RATES.

Repaid on due exportation.

Paid on importation.

By 12 Car. II. cap. 4.

By 11 Geo. I. cap. 7.

By Strangers.

By British.

L. s. d. 20^{ths}

L. s. d. 20^{ths}

L. s. d. 20^{ths}

L. s. d.

L. s. d.

Mustard-seed, the hundred weight, containing 112 lb —
Mutton, prohibited to be imported, as per Index.

N.

CHAIR { the thousand
nails { And besides, { Iron, the hundred weight,
if made of { containing 112 lb —
the sum, containing ten thousand
Copper nails { And besides, for every hundred weight, con-
taining 112 lb —
Harness nails, the sum, containing ten thousand —
Head nails, the barrel —
Nails of latten with iron shanks, prohibited, but for the
circumstances thereof, see the Index.
Rose and Sadlers nails, the sum, containing ten thousand
Small nails, the half barrel —
Sprig nails, the sum, containing ten thousand —
the thousand —
Tenter hooks { And besides, for every hundred weight,
containing 112 lb of Iron —
And besides, for such of the { Iron; for every hundred
Harnes, Head, Rose, Sad- { weight, cont. 112 lb —
lers, Small and Sprig nails, { Brafs; for every 20 s. of
as are made of — { their respective rates —

Nails, Vocat.

A

A

D 25

E 13

A

E 24

A

D 25

E 13

Inwards.

Inwards.	RATES.			DUTIES TO BE						References to the Table, &c p. 74. 5. 6.		
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Paid on importation.			Repaid on due exportation.					
	l.	s. d.		l.	s. d.	20 ^{ths}	l.	s. d.	20 ^{ths}			
Napkins, French making, the dozen	0	12	—	0	7	11	0	0	8	11	9	F h 36
Neats tongues { of Russia, the piece	0	0	—	0	0	0	0	0	0	0	6	N
the barrel	0	10	—	0	0	1	0	0	0	1	8	
the dozen	0	2	—	0	0	5	0	0	0	5	1	
Neckerchers of Flanders making, the dozen	6	0	—	0	1	3	1	4	0	3	—	
Necklaces. Vide Bracelets.												
the dozen thousand	3	0	—	0	1	6	12	0	12	3	12	
vocat. Pack needles, the thousand	0	13	—	0	2	6	16	0	2	8	16	
For the circumstances of prohibition, see the Index.												
Needles	0	6	—	0	1	3	8	0	1	4	8	
vocat. Sail needles, the thousand	—	—	—	0	4	8	5	0	4	8	5	
And besides, for every hund. weight, cont. 112 lb of												
Iron, contained in any of the aforesaid needles												
Needlework of thread or silk, prohibited to be imported, as per												
Index.												
Nicorago wood. Vide Wood for dying.												
Nutmegs { condited. Vide in Drugs.	0	0	—	0	0	0	15	0	0	0	16	
pickled, the piece	—	4	—	0	1	2	7	0	1	3	2	
Chestnuts, the bushel	0	10	—	0	1	1	2	0	2	0	12	
Nuts, vo- { cat. — { Small nuts, the barrel	0	6	—	0	1	3	8	0	1	4	8	
Walnuts, the barrel	—	—	—	0	5	1	12	0	5	5	12	
O.	1	6	—	0	1	1	1	0	0	1	8	
AKER, the barrel	0	10	—	0	1	1	1	0	0	1	8	
Oakham, the hundred weight, containing 112 lb	—	—	—	0	1	1	1	0	0	1	8	

Inwards.

But Olive oil may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the growth, or of the port where it can only, or is most usually first shipped; nor from the Netherlands or Germany. See Deal boards, and Goods inwards, Art. 6. in the Index.

Rape and Linseed oil, the ton —
Oil of hempseed, the ton, containing 252 gallons —
Other Seed oil { For every 20 s. of the value upon oath —
And besides, for every ton —
Train oil { of Greenland, the ton —
of Newfoundland, and like sort —
All Train oil, or Fish oil, of foreign-fishing, the ton —
But by the 25th of Car. II. cap. 7. § 1. the several sums payable thereon for the Old Subsidy, instead of Poundage on the rates abovementioned, are respectively regulated according to the following circumstances of importation.

of Green-land —	{	caught and imported in ships be- longing to Great-Britain —	{	Old sub. FREE.	
{	of Green-land —	{	taken and imported in shipping be- longing to any of his majesty's colonies or plantations, the ton	{	0 6 0
{	taken in shipping belonging to any of his majesty's colonies or plan- tations, and imported in shipping belong. to Great-Britain, the ton	{	0 3 0		

Oil, vocat.

oil.

Inwards.

For the bounty on ships from Greenland, see the Chapter of Bounties, and Greenland in the Index.

Olives, the hoghead —
 { the barrel —
 { the hundred bunches —
 { Seed, the hundred weight, containing 112 lb —
 Oranges and Lemons, the thousand —
 Orchal, the hundred weight, containing 112 lb, for dyers use, as by 3 and 4 Ann. cap. 4. —
 But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, free.
 Orchelina. Vide Archelia.
 Orsedew, the dozen pound —
 Oysters from France (10 Geo. II. cap. 30.) the Winchester busbel strike measure, to be rated at — 0 0 7

P.

Packthread { in skeins, the hundred pounds —
 { vocat. Bottom thread, the hundred pounds —
 Pailing boards. Vide Wood.
 Pails of wood, or Kits of wood, the dozen —
 Painters colours of all sorts, not otherwise rated, the pound —
 { Dripping-pans, the hund. weight, cont. 112 lb —
 { For the circumstances of prohibition, see the Index.
 Pans, vocat. {
 { Frying-pans, the hund. weight, containing 112 lb —
 { Warming-pans, the dozen —

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RATES.	By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	DUTIES TO BE	Repaid on due exportation.	References to the Table, &c. p. 74. 5. 6.				
Paid on importation.									
By British.		By Strangers.							
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.					
8 0 0	—	1 12 9	1 12 9	1 7 0	A				
0 3 4	—	0 0 8	0 0 8	0 0 6					
0 16 8	—	0 3 2	0 3 5	0 2 9					
4 0 0	—	0 15 4	0 16 4	0 13 6					
1 0 0	—	0 3 10	0 4 1	0 3 4					
2 0 0	—								
1 6 8	—	0 5 1	0 5 5	0 4 6	A				
—	—	0 0 4	0 0 4	—	F 36				
3 0 0	—	0 11 6	0 12 3	0 10 1	A				
2 10 0	—	0 9 7	0 10 3	0 8 5					
—	6 8	0 1 7	0 1 8	0 1 5	C 73				
—	0 6	0 0 1	0 0 1	0 0 1					
3 0 0	—	0 16 2	0 16 11	0 14 9					
3 0 0	—	0 15 3	0 16 0	0 13 10	B 33				
3 0 0	—	0 14 4	0 15 1	0 12 11	C 13				

Paper.

Paper.

Inwards.

Inwards.	RATES.			DUTIES TO BE			Repaid on due exportation. p.74.5.6.	to the Table,&c							
	By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.									
	l.	s.	d.	l.	s.				d.						
Atlas ordinary, the ream	0	10	0	0	14	0	0	15	6	6 ³ / ₁₆	l.	s.	d.	20 ^{ths}	W39
Blue paper, the ream	0	10	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
if { Blue royal	0	10	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Blue paper for sugar-bakers, the single ream	0	10	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Brown paper, the bundle, containing 40 quires	0	3	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Cap paper, called Brown cap, the ream	0	7	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Cartridge paper, the ream	0	7	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Chancery double, the ream	0	7	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Demy paper, the ream	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
if { Demy fine	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Demy second	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Elephant ordinary, the ream	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Gold paper. Vide in G.	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Medium paper, the ream	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
if { Medium fine	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Second writing medium	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Genoa medium fine	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Second Genoa medium	0	12	0	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Ordinary printing, and Copy paper, the ream	0	4	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
if { Pastard, or Double copy	0	4	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Fine Genoa crown	0	4	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Second Genoa crown	0	4	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
if { German crown	0	4	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Fine printing crown	0	4	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Second ordinary printing crown	0	4	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39
Genoa demy fine	0	4	6	0	14	0	0	15	6	6 ³ / ₁₆	0	15	6	6 ³ / ₁₆	W39

Inwards.

Inwards.	RATES.		DUTIES TO BE				References to the Table, &c p. 74. 5. 6.
	By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.		
	l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.	
Ordinary paper and Copy paper.							
Genoa demy second			0 3 18 $\frac{1}{4}$	0 3 4 12 $\frac{1}{4}$			
German demy			0 3 18 $\frac{1}{4}$	0 3 7 12 $\frac{1}{4}$			
Demy printing			0 4 18 $\frac{1}{4}$	0 4 10 12 $\frac{1}{4}$			
Fine fools cap			0 4 18 $\frac{1}{4}$	0 4 1 12 $\frac{1}{4}$			
Second fools cap			0 3 18 $\frac{1}{4}$	0 3 4 12 $\frac{1}{4}$			
Genoa fools cap fine			0 2 18 $\frac{1}{4}$	0 2 7 12 $\frac{1}{4}$			
Genoa fools cap second			0 2 18 $\frac{1}{4}$	0 2 3 2 $\frac{1}{4}$			
German fools cap			0 2 18 $\frac{1}{4}$	0 2 7 12 $\frac{1}{4}$			
Fine printing fools cap			0 2 8 $\frac{1}{4}$	0 2 3 2 $\frac{1}{4}$			
Second ordinary printing fools cap			0 2 18 $\frac{1}{4}$	0 2 7 12 $\frac{1}{4}$			
German lombard			0 2 8 $\frac{1}{4}$	0 2 3 2 $\frac{1}{4}$			
Fine Genoa pot			0 2 18 $\frac{1}{4}$	0 2 1 12 $\frac{1}{4}$			
Second Genoa pot			0 3 18 $\frac{1}{4}$	0 3 4 12 $\frac{1}{4}$			
Ordinary pot			0 15 11 13 $\frac{1}{2}$	0 16 1 13 $\frac{1}{2}$			
Superfine pot			0 13 4	0 13 4			
Second fine pot			0 13 4	0 13 4			
Small post			0 13 4	0 13 4			
Painted paper, the ream			0 13 4	0 13 4			
For the circumstances of prohibition (as Painted wares)							
See the Index.							
Prefring paper, the hundred leaves			0 13 4	0 13 4			
And besides, for every hundred weight, containing 112 lb,							
as Pasteboards or Milled boards							
Fine large post, weighing 15 pounds per ream and up-			0 10 0	0 10 0			
wards, the ream			0 7 6	0 7 6			
Fine large post, weighing under 15 lb per ream, the ream			0 7 6	0 7 6			

Paper, vocat.

Paper.

P

W 39 [204]

W 37

B 39 P

E a

W 39

Inwards.

Of all other places, the ton —
 And besides { Filled —
 Unfilled —
 And besides, for every 20 s. of { of France —
 the value upon oath, if — { not of France —
 Pestles. Vide Mortars.
 Petticoats { the piece —
 of silk { And besides, for every pound weight of Silk —
 Pewter old, the hundred weight, containing 112 lb —
 Pewter manufactured, prohibited to be imported, as per Index.
 Pheasants { the dozen, from Christmas to Midsummer —
 Pouts, from Midsummer to Christmas —
 Pickled cucumbers. Vide Cucumbers.
 Pickles of all sorts, not otherwise rated, the gallon —
 PICTURES, by 8 Geo. I. cap. 20. § 49, 50, 51. (and 11 Geo. I.
 cap. 7. § 12.) in lieu of all former duties payable ad valorem,
 thereby repealed, are charged with a duty certain, in one entire
 sum, according to their respective dimensions, viz.
 { of four feet square (or 16 superficial feet) or upwards, or
 any dimensions, which being reduced, will produce such
 a square —
 { of two feet square (or four superficial feet) and under
 four feet square (or 16 superficial feet) —
 under two feet square (or four superficial feet) —

RATES.				DUTIES TO BE				Repaid on due exportation.				to the Table, &c p. 74-5. 6.				
By 12 Car. II. cap. 4.		By 11 Geo. II. cap. 7.		Paid on importation.				By Strangers.								
l.	s.	d.	l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}		
							12	10	0						D b	
							4	10	0		3	10	0		} Ba	
											4	15	0			
						8					2	19	2	8		
															} F q 36	
						1	1	2	7	4	4	0	7	4		
							0	13	10	1	0	17	7	1		
															} F r 73	
											0	13	10	1		
3	0	0				2	0	17	11	2	0	15	9		} B 44	
								0	1	10	0	1	10	10		} E 64
								0	12	7	2	0	10	9		
			2	10	0	12		0	11	11	12	0	10	7	1 1/2	
4	0	0					0	15	4	16	0	16	6		} A	
2	10	0					0	9	7	10	0	10	5	5		
			0	2	6		0	0	7	3	5/8	0	0	6	9 3/8	C 73
							3	0	0							
							2	0	0							
							1	0	0							

Inwards.

Inwards.	RATES.			DUTIES TO BE						References to the Table, &c. p. 74. 5. 6.							
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Paid on importation.			Repaid on due exportation.										
	l.	s.	d.	l.	s.	d.	20 ^{ths}	l.	s.		d.	20 ^{ths}					
Planks { of Ireland, the hundred feet, containing five score — Vide in Wood.	0	12	6	—	—	—	—	0	2	4	17 1/2	0	2	1	6 1/4	A	
Plat, called Bermudas plat, for hats, the pound —	—	—	—	0	0	6	—	0	0	1	10 2/4	0	0	1	5 1/2	C 73	
Platain, for dyers use, as by 3 and 4 Ann. cap. 4. for every 20 s. of the value upon oath —	—	—	—	—	—	—	—	0	2	10	13	0	3	1	4	19	B d 73
{ silver, white, or ungilt, the ounce — of France — of India or China — of all other places —	0	4	0	—	—	—	—	0	3	2	9 4/3	0	3	1	7	—	F o 36
	—	—	—	—	—	—	—	0	2	2	9 4/3	0	2	1	7	—	Z 30.57
	—	—	—	—	—	—	—	0	1	5	9 4/3	0	1	4	7	—	Z a 57
{ of silver, parcel gilt, the ounce — of France — of India or China — of all other places —	0	4	6	—	—	—	—	0	3	6	11 1/4	0	3	3	15 3/8	—	F o 36
	—	—	—	—	—	—	—	0	2	5	11 1/4	0	2	3	15 3/8	—	Z 30.57
	—	—	—	—	—	—	—	0	1	6	18 1/4	0	1	5	12 3/8	—	Z a 57
{ of silver gilt, the ounce — of France — of India or China — of all other places —	0	5	0	—	—	—	—	0	3	10	12 1/4	0	3	6	18 3/4	—	F o 36
	—	—	—	—	—	—	—	0	2	7	12 1/4	0	2	6	18 3/4	—	Z 30.57
	—	—	—	—	—	—	—	0	1	8	7 1/4	0	1	6	18 3/4	—	Z a 57
Vide Bullion.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	C 73
{ Plate wrought of gold, the ounce — single, white, or black — the barrel, cont. three hund. plates	—	—	—	4	0	0	—	0	19	1	16	1	0	17	3	—	P
	—	0	13 4	—	—	—	—	0	6	7	11	0	6	6	3	15	
	—	2	0 0	—	—	—	—	—	0	19	10	13	1	0	18	11 5	
{ Plates, double, white, or black — vocat. { the barrel, containing three hundred plates — Harnes plates, the plate — or Iron doubles the bundle, containing ten plates —	—	1	6 8	—	—	—	—	0	13	3	2	0	13	7	10	—	B 40
	—	4	0 0	—	—	—	—	1	19	9	6	2	0	17	10	10	
	—	0	1 0	—	—	—	—	0	1	5	6 1/2	0	1	5	0 1/2	—	
—	0	10	0	—	—	—	—	0	14	5	2	0	14	2	5	—	

Inwards.

Platters of wood, the shock, containing sixty —
 Playing { of walnut-tree, the pair —
 tables { *Vide* Tables in T.
 Pliers. *Vide* Pincers.
 Points— { of capiton, the great groce, cont. 12 small groce —
 { of fine silk, the small groce, cont. 12 dozen —
 { of thread, the great groce, cont. 12 small groce —
For the circumstances of prohibition, see the Index.
 Pomegranates, the thousand —
 Pomegranate peels. *Vide* in Drugs.
 Pomice stones, the ton —
 Porcelain, or China ware. *Vide* Earthen ware.
 the side —
 the ton —
 Pork — *Vide* Beef.
But prohibited to be imported, as per Index.
 Potatoes, the hundred weight, containing 112 lb —
 { covered, the hund. cont. five score —
 { uncovered, the hundred cast, con-
 { taining a gallon to every cast, whether in one pot, or more —
 { vocat. Galley-pots, the hundred, cont. five score —
 { of iron { Flemish making, the dozen —
 { French making, the dozen —
 { vocat. Melting-pots for goldsmiths, the hundred —
Pouches, prohibited, but for the circumstances thereof, see the Index.

Pouches, prohibited, but for the circumstances thereof, see the Index.

RATES.				DUTIES TO BE				Repaid on due exportation.				P	
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				By Strangers.				C 73	
l.	s.	d.		l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}	l.	s.
—	—	—	—	0	0	0	14 1/2	0	2	6	4 1/2	0	2
0	6	8	—	0	1	3	8	0	1	4	8	0	1
2	0	0	—	0	7	8	8	0	8	2	8	0	6
1	10	0	—	0	5	9	6	0	6	1	16	0	5
1	c	c	—	0	3	10	4	0	4	1	4	0	3
2	c	0	—	0	7	8	8	0	8	2	8	0	6
0	13	4	—	0	2	6	16	0	2	8	16	0	2
0	5	0	—	0	0	11	11	0	1	0	6	0	0
6	0	0	—	1	3	1	4	1	4	7	4	1	0
0	16	8	—	0	3	2	10	0	3	5	—	0	2
1	6	8	—	0	5	1	12	0	5	5	12	0	4
2	10	0	—	0	9	7	10	0	10	3	—	0	8
2	0	0	—	0	7	8	8	0	8	2	8	0	6
3	0	0	—	1	5	7	7	1	6	4	7	1	4
3	0	0	—	2	0	7	7	2	1	4	7	1	4
0	3	0	—	0	0	6	18 3/5	0	0	7	7 3/5	0	0

Powder

Inwards.

Powder of brafs for jappanning, the ounce —
 Powder, called Hair powder, made of } By 3 Geo. I. cap. 4. to pay
 starch, or other Powder that will } duty, and receive the same
 serve for the same uses as starch — drawback as Starch.
 Prints of paper (except of India or China) the piece —
 of the manufacture of France —
 of all other places —
 Prunes. Vide in Grocery.
 Prunes of Brunolia. Vide in Drugs.
 Puddings. Vide in Sauages.
 of Brass, the dozen —
 { the groce, containing 12 dozen —
 Pullies, vocat. } of Iron { And besides, for every bund. weight,
 containing 112 lb of Iron —
 of Wood, the groce, containing 12 dozen —
 Punmels, prohibited, but for the circumstances thereof, see the
 Index.
 Punsons and Gravers for goldsmiths, the hundred weight, }
 containing 112 lb —
 Puppets. Vide Babies.
 Purfes, prohibited, but for the circumstances thereof, see the Index.

Q.

Quails, the dozen —
 Quarters. Vide Wood.

RATES.				DUTIES TO BE						References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.			Repaid on due exportation.			
l.	s.	d.	l.	s.	d.	By British.	By Strangers.	l.	s.	
—	—	—	—	—	—	l. s. d. <td>l. s. d.<td>l. s. d.<td>l. s. d.<td>l. s. d.</td></td></td></td>	l. s. d. <td>l. s. d.<td>l. s. d.<td>l. s. d.</td></td></td>	l. s. d. <td>l. s. d.<td>l. s. d.</td></td>	l. s. d. <td>l. s. d.</td>	l. s. d.
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
—	—	—	—	—	—	0 0 1	0 0 1	0 0		

Quills,

Inwards.

Inwards.	RATES.			DUTIES TO BE						Repaid on due exportation.	to the Table, &c p. 74. 5. 6.	
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Paid on importation.			By Strangers.					
	L.	s. d.		L.	s. d.	20 ^{ths}	L.	s. d.	20 ^{ths}			
Quills, vocat. Goose-quills, the thousand	—	—	—	—	—	—	—	—	—	—	—	A
Quilting of all sorts, whether of Linen, Callico, or Cotton (not of India or China) the yard	—	—	—	—	—	—	—	—	—	—	—	C 73
of Linen, the yard	—	—	—	—	—	—	—	—	—	—	—	B 27
of Callico, the yard	—	—	—	—	—	—	—	—	—	—	—	C 27
of Cotton, the yard	—	—	—	—	—	—	—	—	—	—	—	Q
And besides, for every 20 s. of the gross prices of the Callico and Cotton quilting, at the candle —	—	—	—	—	—	—	—	—	—	—	—	B 27
of callico, the piece	—	—	—	—	—	—	—	—	—	—	—	Q
And besides, for every 20 s. of the gross price at the candle	—	—	—	—	—	—	—	—	—	—	—	F 36
Quilts { French-making, the dozen	4	16	0	—	—	—	—	—	—	—	—	B 44
of fatten, or other silk, the piece	6	13	4	—	—	—	—	—	—	—	—	A
Quinces, the hundred	0	8	0	—	—	—	—	—	—	—	—	
R.												
Rackee. Vide Spirits.	—	—	—	—	—	—	—	—	—	—	—	A
Rackets, the piece	—	—	—	—	—	—	—	—	—	—	—	C 73
Racket hoops, the dozen	—	—	—	—	—	—	—	—	—	—	—	
Old Rags, old Ropes, or Yunks, or old Fishing nets, fit only for making of Paper or Pasteboard, may, upon entry, as formerly, be imported duty free, 11 Geo. I. cap. 7. § 10.	—	—	—	—	—	—	—	—	—	—	—	
Rags. {	—	—	—	—	—	—	—	—	—	—	—	
Raifins. Vide in Grocery.	—	—	—	—	—	—	—	—	—	—	—	

Inwards.

Rape of grapes, the ton —
But by the 13th and 14th of Car. II. cap. 11. the Gross sum to be paid for the Subsidy of tonnage, instead of Poundage on the rate abovementioned, is
per ton, imported { *by British* — 4 10 0
by aliens — 6 0 0

Whereby the net duties payable thereon, according to the several circumstances of importation, will be as follows;

The ton { *not of France* —
of France, more —
Filled —
And besides { *Unfilled* —

Rapesced, the last, containing ten quarters —
 Rapiers. *Vide Swords.*

Bridges or { the single piece, containing 15 yards —
 Leyden { the double piece, containing two }
 rashes — single pieces —

Rashes, { Cloth rushes, the piece —
 vocat. { *But prohibited to be imported for sale, except made in Ireland. For license, bond, and other regulations thereon, see Wool 54, and Woollen caps, in the Index.*
Vide Canes.

Rattans. *Vide Canes.*
 Rattles { for children, the groce, containing 12 dozen —
 with bells, the dozen —

RATES.		DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.	
By 12 Car. II. cap. 7.	By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.			
l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.		
3 0 0							
		0 8 8	0 8 8	0 8 8		T	
		1 9 0	1 9 0	0 14 0		F b 36	
		4 10 0	—	3 10 0		} Ba	
		3 19 2	—	4 15 0			
		5 13 6	—	2 19 2			
10 0 0		—	5 5 7	4 0 7		B 42	
4 0 0		0 15 4	0 16 4	0 13 6		} A	
7 0 0		1 6 11	1 8 8	1 3 7			
18 0 0		3 9 3	3 13 9	3 0 9			
1 6 8		0 5 1	0 5 5	0 4 6			
0 6 0		0 1 1	0 1 2	0 1 3			

Inwards.

Razors { the dicker, containing ten
And besides, for every hundred weight, containing
112 lb of Steel
For the circumstances of prohibition, see the Index.

Recorders, the set or case, containing five recorders —

Reeds. Vide Canes.

Rennet, the gallon —

Ribband { of cruel. Vide Caddas.
of silk of all sorts, the pound —
For the circumstances of prohibition, see the Index.

Rice, the hundred weight, containing 112 lb —

Rims for sieves, the groce, containing 12 dozen —

Rings of brass, copper, or Sir Martin's, gilt, the
groce, containing 12 dozen —

And besides, if { Brass, for every 20 s. of the rate —
Copper, the hundred weight, containing
112 lb —

For the circumstances of prohibition of Copper rings, see
the Index.

for curtains, the pound —

For the circumstances of prohibition, see the Index.

of hair, the groce, containing 12 dozen —

for keys, the groce, containing 12 dozen —

And besides, for every bund. weight, cont. 112 lb of Iron —

small, the box, cont. two groce, 12 dozen to each groce —

of wire, the groce, containing 12 dozen —

DUTIES TO BE										R	
RATES.											
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.						Repaid on due exportation.	
l. s. d.		l. s. d.		By British.		By Strangers.		l. s. d.		l. s. d.	
20ths		20ths		20ths		20ths		20ths		20ths	
1 0 0		—		0 3 10	4	0 4 1	4	0 3 4	10	0 3 4	10
—		—		0 5 11	7 ½	0 5 1	17 ½	0 5 1	17 ½	0 5 1	17 ½
1 0 0		—		0 3 10	4	0 4 1	4	0 3 4	10	0 3 4	10
—		—		0 0 11	8 ¾	0 2 0	¾	0 0 1	14 ½	0 0 1	14 ½
4 0 0		—		1 4 9	6	1 5 9	6	1 2 10	10	1 2 10	10
1 6 8		—		6 4 12	—	6 8 12	—	0 5 9	—	0 5 9	—
0 6 0		—		0 1 11	7 ½	0 1 2	15 ½	0 1 0	3	0 1 0	3
1 0 0		—		0 3 10	4	0 4 1	4	0 3 4	10	0 3 4	10
—		—		0 0 11	5	0 0 11	5	0 0 11	5	0 0 11	5
—		—		0 16 4	17 ½	0 16 4	17 ½	0 16 4	17 ½	0 16 4	17 ½
0 1 4		—		0 3 16	¾	0 4 0	¾	0 0 3	9	0 0 3	9
0 3 0		—		0 6 18	¾	0 7 7	¾	0 0 6	1 ½	0 0 6	1 ½
0 9 0		—		0 1 8	15 ¾	0 1 10	2 ¾	0 0 1	4	0 0 1	4
—		—		0 4 8	5	0 4 8	5	0 0 4	8	0 0 4	8
0 10 0		—		0 1 11	2	0 2 0	12	0 0 1	8	0 0 1	8
0 4 0		—		0 0 9	4 ¾	0 0 9	16 ¾	0 0 0	8	0 0 0	8

Rings, vocat.

Ropes.

Inwards.

Ropes. *Vide* Cordage.

Rosin, the hundred weight, containing 112 lb

And besides, of all sorts (except French) not of the British plantations, the hundred

Note, that all Rosin, imported in ships not belonging to Great-Britain or Ireland, or foreign built, pays duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

But for the importation, is under the same restrictions as Pitch; which see.

Rosa folis. *Vide* Spirits.

Rubies. *Vide* Diamonds.

Rugs, vocat. { Irish rugs, the piece

{ Polish rugs, the piece

Rum. *Vide* Spirits.

Rye { *Vide* in Corn.

meal. *Vide* Meal.

S.

SACK- { the hundred ells, containing six score

cloth { of single thread, the piece, containing 15 yards

{ with white threads, the yard

{ with silk, the yard

{ the piece

Saddles of steel — And besides, for every bund. ret. cont. 112 lb of Steel

For the circumstances of prohibition of all Saddles and

Saddle-trees, or Harness belonging to Saddles, see

the Index.

RATES.				DUTIES TO BE						References to the Table, &c p. 74. 5. 6.							
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.		Repaid on due exportation.									
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.		s.	d.					
0	6	8	—	—	—	0	1	3	8	0	1	4	8	0	1	10	A
—	—	—	—	—	—	0	0	7	10	0	0	7	10	0	0	7	E 59
0	13	4	—	—	—	0	2	6	16	0	2	8	16	0	2	3	} A
1	0	0	—	—	—	0	3	10	4	0	4	1	4	0	3	4	
8	0	0	—	—	—	1	10	9	12	1	12	9	12	1	7	0	} A
0	10	0	—	—	—	0	1	11	2	0	2	0	12	0	1	8	
0	1	0	—	—	—	0	0	2	6 $\frac{1}{2}$	0	0	2	9 $\frac{1}{2}$	0	0	2	
0	1	6	—	—	—	0	0	3	9 $\frac{3}{4}$	0	0	3	13 $\frac{3}{4}$	0	0	3	
1	0	0	—	—	—	0	3	10	4	0	4	1	4	0	3	4	} D 46
—	—	—	—	—	—	0	5	1	17 $\frac{1}{2}$	0	5	1	17 $\frac{1}{2}$	0	5	1	

Inwards.

Salt petre, the hundred weight, containing 112 lb, for }
 dyers use, as by 3 and 4 sm. cap. 4. — }
 And besides, if of East-India, the hundred weight — }
 Sapan wood. Vide Wood for dying. — }
 Saphora. Vide Barillia. — }
 Sauages or Puddings of Bolognia, or any other place, the pound — }
 Hand saws, the dozen — }
 Leg saws, the piece — }
 Tenant saws, the dozen — }
 Whip saws, the piece — }
 And besides, for every hundred weight, cont. 112 lb }
 of Iron, contained in any of the aforesaid Sawes }
 Saws, vo- }
 cat. — }
 Double fays or ferge, the yard — }
 Double fays, or Flanders ferges, the piece, cont. 15 yards }
 Hounscot fays, the piece, containing 24 yards — }
 Milled fays, the piece — }
 Says }
 But prohibited to be imported for sale, except made in }
 Ireland. For license, bond, and other regulations there- }
 on, see Wool 54, and Woollen caps, in the Index. }
 Scabbards and Sheaths for knives, prohibited, but for the cir- }
 cumstances thereof, see the Index. }
 Scale-boards, the hundred weight, containing 112 lb — }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and France — }
 of Ireland, and all other places, except France and any }
 French colony or plantation — }

RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.							
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.									
L.	s.	d.	L.	s.	d.	L.	s.		d.						
1	0	0	—	1	11	3	0	2	2	8	0	1	5	14	B b
—	—	—	—	0	3	9	0	0	3	9	0	0	3	—	D 30
—	—	—	0	1	0	—	0	0	0	—	0	0	2	11	C 73
0	6	8	—	—	—	—	0	1	4	8	0	1	1	10	} A
0	6	8	—	—	—	—	0	2	6	16	0	2	3	—	
0	13	4	—	—	—	—	0	0	11	11	0	0	10	2	1 1/2
0	5	0	—	—	—	—	0	4	8	5	0	0	4	8	D 25
—	—	—	—	—	—	—	0	2	3	14	0	2	0	6	} A
0	12	0	—	—	—	—	1	14	7	16	1	10	4	10	
0	9	0	—	—	—	—	1	3	1	4	1	0	3	—	
0	6	0	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	0	3	4	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	0	8	5	9	0	8	4	10	W 49
—	—	—	—	—	—	—	0	8	3	11	0	8	2	12	1 1/2
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Q a

Inwards.

of France, or any French colony. See in Wood.
 Note, that all sorts of Masts, Timber, Boards, &c. im-
 ported in ships not belonging to Great-Britain or Ireland, or
 foreign-built, pay duty as if imported by aliens. 12 Car. II.
 cap. 18. § 9.

For the circumstances respecting the restrictions on importation,
 see the Note after Balks.

Scamory { the yard —
 { the piece, containing 7½ yards —
 And besides, if Cotton, for every 20s. of the gross price at the candle
 Scarlet powder. Vide Grain.

Scissors — { the groce, containing 12 dozen —
 { And besides, for every bund. wt. cont. 112 lb of Iron
 For the circumstances of prohibition, see the Index.

Scoops of wood, the dozen —
 Scummers, prohibited, but for the circumstances thereof, see the
 Index.

Seaholly roots, the hundred weight, containing 112 lb —
 Seamorse teeth, the pound —

Seeds, viz. { Agnus castus seed — } Vide in Drugs.
 { Ameos seed — }
 { Anomi seed — }
 { Canary seed. Vide Alpisti.
 { Carraway seed — }
 { Carthamus seed — } Vide in Drugs.
 { Clover seed, the hundred weight, containing 112 lb — }

RATES.			DUTIES TO BE				Repaid on due		References to the Table, &c p. 74. 5. 6.					
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.		exportation.							
l.	s.	d.	l.	s.	d.	l.	s.	d.						
0	1	0	—	—	—	0	0	3	0	0	2	11	4	} C 27 2
0	7	6	—	—	—	0	1	9	0	1	7	8	1	
—	—	—	—	—	—	0	2	10	0	2	10	4	4	
3	0	0	—	—	—	0	11	6	0	12	3	12	1	} A D 25
—	—	—	—	—	—	0	4	8	0	4	8	5	5	
—	—	—	0	3	4	0	0	9	0	0	10	1	1	} C 73
—	—	—	—	—	—	0	11	1	0	1	8	12	1	
1	0	0	—	—	—	0	3	10	0	4	1	4	4	} A
0	3	0	—	—	—	0	0	6	0	0	3	6	1	
—	—	—	0	10	0	0	2	4	0	2	1	17	1	} C 73 Seeds,
—	—	—	—	—	—	0	14	1	0	1	17	1	1	

Inwards.

Inwards.	RATES.		DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.
	By 12 Car. II. cap. 4.		Paid on importation.		Repaid on due exportation.		
	l.	s.	l.	s.	l.	s.	
Cole seed, the quarter, containing eight bushels —	—	—	—	—	—	—	B 42
Coriander seed —	—	—	—	—	—	—	
Cummin seed —	—	—	—	—	—	—	
Fennel seed —	—	—	—	—	—	—	
Hemp seed, the last, containing 10 quarters, each quarter containing eight bushels —	—	—	—	—	—	—	B 42
Linseed. <i>Vide in L.</i>	—	—	—	—	—	—	
Lucerne seed, the hundred weight, containing 112 lb —	—	—	—	—	—	—	
Maw seed, the pound —	—	—	—	—	—	—	
Millet seed, the hundred weight, containing 112 lb —	—	—	—	—	—	—	C 73
Mustard seed. <i>Vide in M.</i>	—	—	—	—	—	—	
Onion seed. <i>Vide in O.</i>	—	—	—	—	—	—	
Piony seed —	—	—	—	—	—	—	
Poppy seed —	—	—	—	—	—	—	220
Rape seed. <i>Vide in R.</i>	—	—	—	—	—	—	
Semen cucumeris, Cucurb, Citrol, or Melon —	—	—	—	—	—	—	
Thlaspii semen —	—	—	—	—	—	—	
Seeds for gardens, of all other sorts —	—	—	—	—	—	—	A
of Athens, the yard —	—	—	—	—	—	—	
of Florence, the yard —	—	—	—	—	—	—	
of all other places. <i>Vide Stuffs.</i>	—	—	—	—	—	—	
Serge <i>Vide Says.</i>	—	—	—	—	—	—	S
But prohibited to be imported for Sale, except made in Ireland. For license, bond, and other regulations thereon, see Wool 54, and Woollen caps, in the Index.	—	—	—	—	—	—	
Serpentine. <i>Vide Gunpowder.</i>	—	—	—	—	—	—	
	—	—	—	—	—	—	

Seeds, viz.

Inwards.

Inwards.	RATES.				DUTIES TO BE				Repaid on due exportation.	Referent to the Table, &c p. 74. 5. 6.			
	By 12 Geo. II. cap. 4.		By 11 Geo. II. cap. 7.		Paid on importation.		By Strangers.						
	l.	s.	d.	l.	s.	d.							
Shavings for hats, the hundred weight, containing 112 lb	—	—	—	1	5	0	0	6	3	11	$\frac{1}{4}$	C 73	
For vocat. Forceps, the groce, containing 12 dozen	0	13	4	—	—	—	0	0	2	8	16	A	
for gloves, the pair	0	1	0	—	—	—	0	0	0	2	9		
for sempsters, the dozen	0	3	4	—	—	—	0	0	0	8	4		
for shearmen { new, the pair	1	0	0	—	—	—	0	0	0	1	4	D 25	
for shearmen { old, the pair	0	13	4	—	—	—	0	0	0	8	16		
for taylors, the dozen	0	16	0	—	—	—	0	0	0	3	7		
And besides, for every hund. aweight, cont. 112 lb of Iron, contained in any of the aforesaid Shears	—	—	—	—	—	—	0	4	8	5	—		
For the circumstances of prohibition, see the Index.	5	0	0	—	—	—	—	—	—	—	—		
Sheep imported from Ireland to Great-Britain, by the score	—	—	—	—	—	—	—	—	—	—	—		
But prohibited to be imported, as per Index.	—	—	—	—	—	—	—	—	—	—	—		
Sheeps guts dried to make whips, the groce, containing 12 dozen	—	—	—	0	1	8	0	0	0	5	0	$\frac{3}{4}$	C 73
Ships taken as prize, and legally condemned in the high court of Admiralty; for every 20s. of their value upon oath	—	—	—	—	—	—	0	0	0	11	8	—	Ba
Shoes, prohibited, but for the circumstances thereof, see the Index.	—	—	—	—	—	—	—	—	—	—	—	—	
Shovels of wood unshod, the dozen	—	—	—	0	10	—	0	2	4	14	$\frac{1}{2}$	—	C 73
Shuttles for weavers, the dozen	—	—	—	0	10	—	—	—	—	—	—	—	
Shruff, or old brags, the hundred weight, containing 112 lb	3	0	0	—	—	—	0	11	6	12	—	—	A
Shubs of Calabar, the piece or shub	2	0	0	—	—	—	0	9	6	18	—	—	C 65
Shumack, the hundred weight, containing 112 lb, for dyers use, as by 3 and 4 Ann. cap. 4.	0	13	4	—	—	—	—	—	—	—	—	—	
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, free.	—	—	—	—	—	—	—	—	—	—	—	—	

Silk,

Inwards.

Inwards.

Bridges filk, the pound, containing 16 ounces —
 Ferret or Floret filk, the pound, containing sixteen ounces —
 Fillozel, or Paris filk, the pound, containing sixteen ounces —
 Granada filk { black, the pound, containing 16 ounces —
 in colours, the pound, cont. 16 ounces —
 Naples filk — { black, the pound, containing 16 ounces —
 in colours, the pound, cont. 16 ounces —
 Orgazine, and all Thrown filk in the gum, the pound, containing 16 ounces —
But Thrown filk is prohibited to be imported, except of the growth and production of Italy, Sicily, or the kingdom of Naples, and imported directly by sea from those places respectively, in ships qualified as directed by the Act of Navigation, as per Index.
 Pole and Spanish filk, the pound, containing 16 ounces —
 Long filk of all sorts (except China) the pound, containing 24 ounces —
And besides, from East-India, the pound —
 China filk, the pound, containing 24 ounces —
But by 23 Geo. II. cap. 9. § 2. 4. Raw filk, imported from China by the united East-India company, is to pay the same duties, subsidies, and impositions, and to be allowed the same drawback, as Raw filk of the growth and produce of Italy.

Raw

Silk, vocat.

DUTIES TO BE

RATES.

References to the Table, &c. p. 74. 5. 6.

By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.						Repaid on due exportation.		
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	
2	0	0	—	—	—	0	7	8	0	6	9	A
1	0	0	—	—	—	0	4	3 16 1/2	0	3	10 2 1/2	C 61
0	15	0	—	—	—	0	10	1 16 3/4	0	6	0 11 1/4	F 36
3	0	0	—	—	—	0	11	6 12	0	10	1 10	A
4	0	0	—	—	—	0	15	4 16	0	13	6	
2	0	0	—	—	—	0	7	8 8	0	6	9	
2	10	0	—	—	—	0	9	7 10	0	8	5	C 62
0	16	8	—	—	—	0	3	11 17 1/2	0	3	7 2 1/2	
2	0	0	—	—	—	0	7	8 8	0	6	9	A
0	10	0	—	—	—	0	1	11 2	0	1	8 5	
1	0	0	—	—	—	0	0	5 12 1/2	0	0	5 12 1/2	D 43

[222]

Silk, vocat.

Inwards.

And by 23 Geo. II. cap. 34. the Russia company may import in British-built ships from Russia, Raw silk of the growth of Persia, the importer making oath, that it was purchased by barter with, or the produce of woollen or other manufactures (gold and silver in coin, or bullion, excepted) exported from Great-Britain, although the same be not carried from thence into Persia, as directed by 14 Geo. II. cap. 36. paying the same customs as if imported from the Levant seas.

Raw

Morea silk, the pound, containing 24 ounces —
Short silk, or Capiton, the pound, cont. 24 ounces —
But Raw silk of the product of Asia may not be imported from the Streights, or the Levant seas, unless from those parts which are within the grand seignor's dominions. See Goods inwards, Art. 9 in the Index.
By 23 Geo. II. cap. 20. Raw silk, of the growth and culture of the British plantations in America, imported directly from thence into the port of London, if regularly imported, entered and landed, free.

For the regulations, see Silk in the Index.

Sattin silk, the pound, containing 16 ounces —
Silk nubs, or Husks of silk, the pound, cont. 21 ounces —
Sleeve { coarse, the pound, containing 16 ounces —
 { fine, or Naples sleeve, the pound, cont. 16 ounces —
Thrown silk dyed, the pound, containing 16 ounces —

Silks, vocat.

RATES.				DUTIES TO BE				Repaid on due exportation.	Referenced to the Table, &c p. 74. 5. 6.
By 12. cap. 4.	By 11. Geo. I. cap. 7.	Paid on importation.		By Strangers.		By British.			
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
0 10 0	—	0 1 1	2	0 2 0	12	0 1 8	5	}	A
0 6 8	—	0 1 3	8	0 1 4	8	0 1 10	10		
2 0 0	—	0 7 8	8	0 8 0	8	0 6 9	—	}	A
0 2 0	—	0 4 12 ² / ₃	4	0 0 4	18 ² / ₃	0 0 4	1		
0 13 4	—	0 2 6	16	0 2 0	16	0 2 3	—		
2 13 4	—	0 10 3	4	0 10 11	4	0 9 0	—		
5 0 0	—	0 19 3	—	1 0 6	—	0 16 10	10		Silks,

Inwards.

Thrown silk. *Vide* Orgazine.
 Silk twined*, prohibited, but for the circumstances thereof, see the Index.

Imported in ships British built directly from the East-Indies, the pound weight, cont. 16 ounces
 Of the manufacture of Italy, imported from thence in British-built ships, the $\frac{1}{2}$ wt. cont. 16 ounces
 Imported from the East-Indies, in other bottoms, the pound weight, containing 16 ounces —
 From Italy —

From any other parts of the world, the pound weight, containing 16 ounces —
 if French —

By 11 and 12 Will. III. Wrought silks of Persia, China, and the East-Indies, are prohibited to be worn, and are subject to the payment of the half subsidy only. To be secured in warehouses till exportation, and to be imported into London only.

See East-India goods in the Index.

But Alamode and Lutestrings, by 9 and 10 Will. III. cap. 30. are valued (rated) the 400 pound weight, containing 16 ounces —

if { French —
 not French —

For the regulations, see Alamodes in the Index.

* By the Scotch Book of rates, printed at Edinburgh anno 1670, Silk twined is said to be for stitching or sewing.

RATES.				DUTIES TO BE						References to the Table, &c. p. 74. 5. 6.					
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.			Repaid on du- exportation.								
l.	s.	d.	l.	s.	d.	20 ^{ths}	l.	s.	d.		20 ^{ths}				
0	15	0	—	—	0	0	4	5	$\frac{1}{2}$	—	—	—	M		
1	13	4	—	—	0	12	1	11	—	0	11	7	$4\frac{1}{3}$	R a $44\frac{44}{64}$	
1	0	0	—	—	0	0	5	14	—	0	—	—	—	M	
2	0	0	—	—	0	14	2	3	$\frac{1}{3}$	0	14	8	3	$\frac{1}{3}$	R a $44\frac{44}{64}$
2	0	0	—	—	1	7	11	3	$\frac{1}{3}$	0	17	3	11	$\frac{1}{3}$	F t 35
—	—	—	—	—	2	15	10	6	$\frac{2}{3}$	2	16	10	6	$\frac{2}{3}$	F t 36
—	—	—	—	—	1	15	10	6	$\frac{2}{3}$	1	16	10	6	$\frac{2}{3}$	R a $44\frac{44}{63}$

Silk, vocat.

Wrought

Silk,

Inwards.

Note, this is the Additional duty mentioned in page 13, 14. and is included in the aforesaid total duties to be paid and repaid.

Silver. beaten, wrought in papers for painters, prohibited; but for the circumstances thereof, see the Index.

Silver. Vide Plate.

Skates of wood for { the dozen
And besides, for every hundred weight, }
sliding, shod — containing 112 lb of Iron —

Skeets for whittlers, the skeet —
in the hair, the skin —
the skin —
Buck, or Deer { dressed { And besides, for every pound }
skins — weight —
Indian, half dressed, the pound weight

in the hair. Vide in C.
of Ireland, raw, the dozen —
dressed in alum, and { For { 20 s. of their value }
salt, or meal, or every { upon oath — }
otherwise tawed { pound weight — }

Tanned, the dozen —
And besides, for every pound weight —
Slink calve- { for every 20 s. of their value upon oath }
skins, bow- { for every { with the hair or }
ever dress'd { lb wt. { without the hair }
Coney skins, the dozen —

RATES.			DUTIES TO BE				Repaid on due		References to the Table, &c p. 74. 5. 6.		
By 12 Car. II. cap. 4.			Paid on importation.		By Strangers.		exportation.				
l.	s.	d.	By British.	By Strangers.	l.	s.	d.	l.		s.	d.
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}
			l.	s.	d.	l.	s.	d.	l.	s.	d.
			20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}	20 ^{ths}				

Inwards.

Inwards.	RATES.			DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74-5. 6.
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.			
	l.	s. d.		l.	s. d.		l.		
Cordivants of Turkey, East-India, or Scotland, the dozen — (and vide in Leather) —	1	6 8	—	—	—	—	—	—	S
of Turkey, the dozen —	—	—	—	—	—	—	—	—	O 65
of East-India, the dozen —	—	—	—	—	—	—	—	—	N 30. 65
of Scotland, free, per Act of Union.	—	—	—	—	—	—	—	—	O 65
Spanish, Sevil, or Cordivants skins, the dozen —	5	0 0	—	1 11	11 5	1 13	2 5	1 6 15	O 65
undressed, the piece —	—	—	—	—	—	—	—	—	C 65
Dog skins { however { for every 20 s. of their val. upon oath	—	—	—	—	—	—	—	—	D c
dressed { for every pound weight —	—	—	—	—	—	—	—	—	C 65
Dog-fish skins, for fletchers, the dozen —	0	0 6	—	—	—	—	—	—	D c
dressed or undressed, the skin —	—	—	—	—	—	—	—	—	C 65
Elk skins { And besides, if dressed in oil, for every pound wt.	—	—	—	—	—	—	—	—	D c
Fisher skins, the piece —	—	—	—	—	—	—	—	—	C 65
the dozen —	—	—	—	—	—	—	—	—	D c
Fox skins, { And besides, for every 20 s. of their real va-	0	16 0	—	—	—	—	—	—	D c
dressed { lue upon oath —	—	—	—	—	—	—	—	—	C 65
of Barbary, or the East coun-	—	—	—	—	—	—	—	—	C 65
try, the dozen skins —	1	0 0	—	—	—	—	—	—	S
in the hair { of Ireland, the dozen —	0	6 8	—	—	—	—	—	—	I a
not otherwise rated, the dozen	—	—	—	—	—	—	—	—	C 65
the dozen —	—	—	—	—	—	—	—	—	S
Goat skins { tanned —	2	0 0	—	—	—	—	—	—	Sa 65
And besides, for every pound weight	—	—	—	—	—	—	—	—	I a
Of all other sorts, { For every 20 s. of their	—	—	—	—	—	—	—	—	C 65
(except Cordi- value upon oath —	—	—	—	—	—	—	—	—	R b
wants) bowe- For every dozen —	—	—	—	—	—	—	—	—	I a
ver dressed — For every pound weight —	—	—	—	—	—	—	—	—	Skins,

Skins, vocat.

Inwards.

Inwards.	RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.		
	By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.					
	l.	s.	d.	l.	s.	d.						
{ Gold skins { the skin And besides, if dressed, for every 20 s. of their real value upon oath	0	0	6	—	0	1	8 ⁹ / ₄	0	0	1	5 ⁷ / ₈	C 65
	—	—	—	—	—	—	—	—	—	—	—	Dc
{ Hare skins, the dozen Huffe skins, for fletchers, the skin	0	0	6	0	0	0	19 ³ / ₁₆	0	0	0	17 ¹ / ₄	C 65
	0	0	6	—	—	0	1	8 ⁹ / ₄	0	0	1	5 ⁷ / ₈
{ in the hair, the hundred, cont. five score if { French not French	1	0	0	0	0	0	—	0	0	0	—	C 65
	—	—	—	—	—	—	—	—	—	—	—	Dc
{ Kid skins { dressed, the hundred, containing five score Not perfectly { for every 20 s. of their value dressed — { upon oath	2	0	0	—	—	0	18	1	2	6	10	Fu 36
	—	—	—	—	—	—	—	—	—	—	—	C 65
{ Kids skins, bow- { for every 20 s. of their value upon oath ever tawed — { for every pound weight	—	—	—	—	—	—	—	—	—	—	—	Dc
	—	—	—	—	—	—	—	—	—	—	—	C 65
{ dressed { in alum, the hundred, cont. five score And besides, for every dozen	—	—	—	—	—	—	—	—	—	—	—	Dc
	—	—	—	—	—	—	—	—	—	—	—	C 65
{ in oil, the hundred, cont. five score And besides, for every dozen	—	—	—	—	—	—	—	—	—	—	—	Dc
	—	—	—	—	—	—	—	—	—	—	—	C 65
{ undressed, in the wool, the hundred, cont. six score dressed, the hundred, cont. five score	—	—	—	—	—	—	—	—	—	—	—	Dc
	—	—	—	—	—	—	—	—	—	—	—	C 65
{ flink — { And besides, for every 20 s. of their real value upon oath	—	—	—	—	—	—	—	—	—	—	—	Dc
	—	—	—	—	—	—	—	—	—	—	—	C 65
{ undressed, in the wool, the hundred, containing six score	—	—	—	—	—	—	—	—	—	—	—	Dc
	—	—	—	—	—	—	—	—	—	—	—	C 65
{ For every 20 s. of their value upon oath For every dozen	—	—	—	—	—	—	—	—	—	—	—	Dc
	—	—	—	—	—	—	—	—	—	—	—	C 65

Skins, vocat.

Skins,

Inwards.

Lion skins, the piece —
 Moose skins, the piece —
 Musquash, the skin —
 Panther skins, the piece —
 Pelts — { of goats } dressed, the dozen —
 { of all sorts (except Goat pelts) the hun- } undressed, the dozen —
 { dred, containing five score — }
 Portugal skins — { the dozen —
 And besides, if dressed, for every 20 s. of }
 their real value upon oath — }
 Raccoons, the skin —
 the skin —
 And besides, if dressed, for every 20 s. of }
 their real value upon oath — }
 Seal skins { But the Skins of seals, or any other fish or creature }
 { taken in the Greenland seas, or in Davis's }
 { freights, or in any other parts of the adjacent }
 { seas, in British ships legally navigated, may, }
 { until 25 Decemb. 1764, and from thence to the }
 { end of the then next sessions of parliament, be }
 { imported in British ships, free. 28 Geo. II. }
 { cap. 20. § 3. See Greenland, and Green- }
 { land in the Index. }

G
Skins, Vocat.
2

RATES.				DUTIES TO BE										Repaid on due				References to the Table, &c p. 74. 5. 6
By 12 Car. II. cap. 4		By 11 Geo. I. cap. 7.		Paid on importation.						By Strangers.				By British.				
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}		
—	—	—	0	10	—	0	2	4	0	2	6	4	1	0	2	1	17	} C 65
—	—	—	0	10	—	0	0	—	0	0	1	10 ⁹ ₄	0	0	0	5	7	
—	—	—	1	0	0	0	4	9	0	5	0	9	0	4	3	15	15	
—	—	—	0	10	0	0	2	4	0	2	6	4	0	2	1	17	17	
—	—	—	0	5	0	0	1	2	0	1	3	2	0	1	0	18	18	
—	—	—	1	10	0	0	7	3	0	7	6	13	0	6	5	12	12	
2	0	0	—	—	—	0	9	6	0	10	0	18	0	8	7	10	10	} C 65
—	—	—	—	—	—	0	6	0	0	6	0	—	0	—	—	—	—	
—	—	—	0	0	6	0	0	1	0	0	1	10 ⁹ ₄	0	0	1	5	5	} C 65
0	1	8	—	—	—	0	0	4	0	0	5	0	0	0	0	4	6	
—	—	—	—	—	—	0	6	0	0	6	0	—	0	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	} C 65
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	—	—						

Skins,

S

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S

C 65

Dc

C 65

Dc

Inwards.

Inwards.

Shagreen skins, the skin
And besides, for every 20 s. of their real value upon oath
 Shamway skins, the dozen
And besides, if not particularly charged, for every 20 s. of their real value upon oath
 { dressed, the dozen
And be- { in oil, the dozen
sides, if { otherwise dressed, the dozen
 Sheep skins { *For every 20 s. of their value upon*
 { tanned - oath
 { *For every dozen*
 { in the wool, the skin
 Spruce skins, tawed, the dozen
And besides, for every 20 s. of their real value upon oath
 Swan skins, the piece
 Tails, or Tips of fable, the piece
 Tyger skins, the piece
 Vizer skins, the piece
 Woodshocks, the skin

If any of the aforesaid Skins are tanned, tawed, or dressed, and not particularly charged in the Branches N^o 26 and 27, they are to pay for every twenty shillings of their real value upon oath

And besides the aforesaid duties

Skins, vocat.

RATES.

By 12
Car. II.
cap. 7.

By 11
Geo. I.
cap. 7.

l.	s.	d.	l.	s.	d.
—	—	—	0	1	8
—	—	—	—	—	—
1	6	8	—	—	—
—	—	—	—	—	—
—	—	—	0	5	0
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
0	0	3	—	—	—
2	0	0	—	—	—
—	—	—	—	—	—
—	—	—	0	3	4
—	—	—	0	2	0
—	—	—	0	10	0
—	—	—	0	5	5
—	—	—	0	5	5

DUTIES TO BE

Paid on importation.

By British.

l.	s.	d.	l.	s.	d.
0	0	4	0	0	5
0	6	0	0	6	0
0	6	4	0	6	8
0	6	0	0	6	0
0	1	2	0	1	3
0	3	0	0	3	0
0	1	0	0	1	0
0	4	9	0	5	0
0	1	0	0	1	6
0	0	0	0	0	0
0	9	6	0	10	0
0	6	0	0	6	0
0	0	9	0	0	10
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

Skins, vocat.

Skins.

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Referenced
to the
Table, &c
p. 74. 5. 6.

Inwards.

All other Skins
(except those rat-
ed in Furs and
Leather) and pie-
ces of Skins —
For every 20 s. of their real value
upon oath —
And besides, if tanned,
taw'd, or dressed, and not
particularly charged to
real values
the Branches N° 26, 27 upon oath —
For every

Slates. Vide Stones.
Slays for weavers, the dozen —
Slip, the barrel —
Slude. Vide Glafs for windows.
Smalts, the pound —
Snaphances. Vide Dags.
Snowting, the hundred weight, cont. 112 lb —

Rates by
12 Geo. I.

From the British plantations in America, or
from the Spanish West-Indies, in British
ships —
From Italy, Spain, Portugal, and all other
foreign parts, except France —
the dozen —
And besides, { Brads, the dozen —
if made of { Iron, the bund. weight, cont. 112 lb
all sorts { Castile or Venice, the hund. weight, cont. 112 lb
the barrel —
Flemish {
And besides, for every pound weight —

DUTIES TO BE

RATES.				DUTIES TO BE							
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.			Repaid on due exportation.				
By British.		By Strangers.									
l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}
—	—	—	—	0	4	9	9	0	5	0	9
—	—	—	—	0	6	0	—	—	—	—	—
—	—	0	6	8	0	1	7	3	0	1	8
0	3	4	—	—	0	0	7	14	0	0	8
0	1	6	—	—	0	0	3	9 ³ ₁₀	0	0	3
—	—	1	0	0	0	4	9	9	0	5	0
—	—	—	—	0	0	7	3	5 ⁵ ₈	0	0	7
—	—	—	—	0	1	2	7	1 ¹ ₄	0	1	3
0	6	8	—	—	0	1	3	8	0	1	4
—	—	—	—	0	0	3	15	—	0	0	3
—	—	—	—	0	4	8	5	—	0	0	8
3	0	0	—	—	1	19	6	12	—	—	—
4	0	0	—	—	0	15	4	16	—	—	—
—	—	—	—	0	0	3	—	—	0	0	3

C 65

D c

C 73

A

C 73

A

E 13

D 25

Q b

A

E a

Sope

Inwards.

Sope— { hard, of all sorts, not otherwise rated, the hundred weight, containing 112 lb — }
 { soft, of all sorts, not otherwise rated, the hundred weight, containing 112 lb — }
But by 23 Geo. II. cap. 21. § 27. Sope, imported in any package less than 224 pounds, is forfeited.

Sopers waste, the ton, containing 20 hundred weight, each hundred containing 112 lb —
But by 18 Geo. II. cap. 22. § 2. free.

Socks of Thread or Cotton, the dozen pair —
And besides, if Cotton, for every 20 s. value of the gross price at the candle —

Spanish weed. *Vide Archelia.*
 Spangles of copper, the thousand —
And besides, for every hundred weight, containing 112 lb —

Boom spars. *Vide in B.*
 Cant spars. *Vide in C.*

Spars small, the hundred, containing six score —
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and any

French colony or plantation —
of France, or any French colony. See Wood.

Note, that all sorts of Masts, Timber, Boards, &c. imported in ships not belonging to Great-Britain or Ireland,

RATES.				DUTIES TO BE				References to the Table, &c. p. 74-5. 6.			
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.					
l.	s.	d.		By British.	By Strangers.	l.	s.				
—	—	—	—	l.	d.	20 ^{ths}	l.	s.	d.	20 ^{ths}	
—	—	—	—	1	19	6	12	2	0	3	12
—	—	—	—	1	13	9	6	1	14	1	16
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	0	10	0	—	—	—	—	—
—	—	—	—	0	6	8	—	0	1	8	3
—	—	—	—	—	—	—	—	0	2	10	4
—	—	—	—	—	—	—	—	—	—	—	—
0	1	0	—	0	0	2	6	0	0	2	9
—	—	—	—	0	16	4	17	0	16	4	17
—	—	—	—	—	—	—	—	—	—	—	—
1	0	0	—	—	—	—	—	—	—	—	—
—	—	—	—	0	5	8	14	0	5	11	14
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	0	3	10	4	0	4	1	4

S

[232]

S

27

73

2

A

E 24

B 49

A

2b

Inwards.

or foreign built, pay duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

For the circumstances respecting the restrictions on importation, see the Note after Balks.

Spectacles without cases, the groce, containing 12 dozen —
 And besides, { Crown, Plate, or Flint glass, the pound —
 if made of { Green, or any other sort of glass, the pound —
 Spelter of Germany, the hundred weight, cont. 112 lb —
 Spinal, fine, to make gauze, the pound —

[Arrack, imported from any of his majesty's colonies in the East-Indies, is, by 7 Geo. II. cap. 14. § 1. to pay the same Subsidies, Duties, and Excise, as Brandy and other foreign Spirits.

Brandy of France (and, by practice, Arrack of the East-Indies) the ton, containing 252 gallons —
 Brandy of Spain, Portugal, or Italy, the ton, containing 252 gallons —
 Brandy of all other countries, not otherwise rated, the ton, containing 252 gallons —
 Note, that Spirits, called Brandy, &c. imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

But Brandy may not be imported in any other than British or Irish ships, or ships of the built of the country of which it is the product, or of the port where it can only, or is

Spirits, vocat.

RATES.		DUTIES TO BE				Repaid on due		References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.		exportation.		
l. s. d.	l. s. d.	By British.		l. s. d.		l. s. d.		
1 0 0	—	6 7 19		0 6 10 19		0 6 2 5		B 13
—	—	0 0 8		0 0 0 8		—		Z e
—	—	0 0 2		0 0 0 2		—		C 73
—	2 10 0	0 11 11 12	$\frac{1}{2}$	0 12 7 6	$\frac{1}{2}$	0 10 9 7	$\frac{1}{2}$	
—	0 10 0	0 2 4 14 2	$\frac{1}{2}$	0 0 2	$\frac{1}{2}$	0 2 1 17 2	$\frac{1}{2}$	
—	—	—		—		—		
—	30 0 0	6 15 6		7 3 0		6 1 3		D a
—	15 0 0	3 17 9		4 1 6		3 10 7 10		
—	20 0 0	4 17 0		5 2 0		4 7 6		
—	—	—		—		—		

Spirits,

Spirits,

S

S

Inwards.

most usually first shipped; nor in casks not containing less than 60 gallons. See Brandy, and Goods inwards, Art. 6. in the Index.

Citron water, the gallon	
Geneva, the gallon	
Hungary water, the gallon	
And besides, if French	
Rackee of Turkey, the gallon	
Rosa solis, and all other Cordial waters, not otherwise rated, the gallon	
And besides, if French	
Rum, the gallon	
But Rum may not be imported in casks less than 20 gallons.	
For the regulations, see the Index.	
Vifney from Turkey, the gallon	
Ufquebaugh, the gallon	
For every gallon of Brandy or Spirits (except Rum or Spirits of the British plantations in America) if	single double
And besides the aforesaid duties	
For every gallon of Rum or Spirits of the British plantations in America, if	single double
For the regulations, see Brandy and Arrack in the Index.	

RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.		
l. s. d.	l. s. d.	l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.	
		1 0 0	0 0 0	3 11 3	3 2 1	0 3 5	0 3 5	} Da
		0 1 0	0 0 0	5 10 3	8 26 3	0 0 2	0 0 2	
		0 10 0	0 0 0	1 2 1	11 1 1	0 1 9	0 1 9	
				0 2 6				} x
		0 5 0	0 0 0	10 2 1	5 2 1	0 0 11	0 0 11	
		0 10 0	0 0 0	1 2 1	11 1 1	0 1 9	0 1 9	} Da
				0 2 6				
		0 1 8	0 0 0	4 16 1	1 2 1	0 0 4	0 0 4	} Da
		0 10 0	0 0 0	2 0 1	11 1 1	0 1 9	0 1 9	} Da
		0 10 0	0 0 0					
				0 4 8				} Db
				0 8 8				
				0 3 6				} Db
				0 8 8				

Spirits, vocat.

Spirits

Inwards.

Spirits. { Spirits of all sorts, of and from Guernsey, Jersey, Alderney, and Sark, may be imported without payment of any other duty, than such Excise as is chargeable for the time being on the like sorts of liquors made in this kingdom. See Branch N^o 41. and Goods inwards, Art. 15. in the Index.

Spits or Broches, prohibited, but for the circumstances thereof, see the Index.

Spokes for cart-wheels, long, the thousand —
of the British plantations in America, free.
of any part of Europe, except Ireland and France —
of Ireland, and all other places, except France and any }
French colony or plantation —

Spokes for cart-wheels, short, the thousand —
of the British plantations in America, free.
of any part of Europe, except Ireland and France —
of Ireland, and all other places, except France and any }
French colony or plantation —
of France, or any French colony. See in Wood.

Note, that all sorts of Masts, Timber, Boards, &c. imported in ships not belonging to Great-Britain or Ireland, or foreign built, pay duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

For the circumstances respecting the restrictions on importation, see the Note after Balks.

Spoons of horn, the groce, containing 12 dozen —

RATES.		DUTIES TO BE		Repaid on due exportation.	References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 12 Geo. II. cap. 7.	Paid on importation.			
L. s. d.	L. s. d.	By British.	By Strangers.	L. s. d.	
6 0 0	—	1 14 4	1 15 10 4	1 11 6	B 49
—	—	1 8 8 14	1 10 2 14	1 5 10 10	C 73
3 0 0	—	—	—	—	—
—	—	0 17 2 2	0 17 11 2	0 15 9	B 49
—	—	0 14 4 7	0 15 1 7	0 12 11 5	C 73
0 16 0	—	0 3 0 19 3	0 3 3 7 3	0 2 8 8	A Sports.

Inwards.

Sports. *Vide* Baskets.
 Spunges. *Vide* in Drugs.
 Spurs, prohibited, but for the circumstances thereof, see the Index.

Standishes { of brass, the dozen —
 { the piece —
 { And besides, if the { For every 20s.
 { covered with { Leather be the { of the real va-
 { leather gilt { most val. part { lue upon oath
 { vocat. Pocket-standishes, the dozen —
 { of wood, the dozen —
 { of wood, the hundred weight, containing 112 lb —
 { But by 23 Geo. II. cap. 21. Starch imported in any package
 { less than 224 pounds, forfeited.

Barrel staves, the hundred, containing six score —
 { of the British plantations in America, free.
 { of any part of Europe, except Ireland and France —
 { of Ireland, and all other places, except France and
 { any French colony or plantation —
 { of France, or any French colony. See in Wood.

Bow staves. *Vide* in B.
 Firkin staves, the hundred, containing six score —
 { of the British plantations in America, free.
 { of any part of Europe, except Ireland and France —
 { of Ireland, and all other places, except France and
 { any French colony or plantation —
 { of France, or any French colony. See in Wood.

RATES.		DUTIES TO BE				References to the Table, &c p. 74. 5. 6.	
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.			
l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.		
		l. s. d.	l. s. d.				
0 12 0	—	2 10 9	0 3 0	0 2 7	0 7 1	C 13	
0 6 8	—	1 3 8	0 1 4	0 1 1	0 1 10	A	
—	—	0 6 0	0 6 0	—	—	D c	
2 0 0	—	7 8 8	0 8 2	0 6 9	0 9 —	} A	
0 4 0	—	0 9 4	0 0 9	0 0 8	0 8 2		
5 0 0	—	3 15 4	3 16 7	—	—	T a 45	
0 3 4	—	—	—	—	—		
—	—	0 11 9	0 0 11 19	0 0 10 10	0 10 10	B 49	
—	—	0 7 14	0 0 8 4	0 0 6 15	0 6 15	A	
0 2 0	—	—	—	—	—		
—	—	6 17 3	0 0 7 3 3	0 0 6 6	0 6 6	B 49	
—	—	4 12 3	0 0 4 18 3	0 0 4 1	0 4 1	A	

Staves,

Inwards.

Kilderkin staves. *Vide in Wood.*
 Pipe and Hoghead staves. *Vide in P.*
Note, that all sorts of Masts, Timber, Boards, &c. imported in ships not belonging to Great-Britain or Ireland, or foreign-built, pay duty as if imported by aliens.
 12 Car. II. cap. 18. § 9.

For the circumstances respecting the restrictions on importation, see the Note after Barks.

Gad- { the half* barrel
 steel { And besides, for every bund. weight, cont. 112 lb
 Long steel, Wisp steel, and such like, the hundred weight, containing 112 lb

For every 20 s. of their value upon oath
 Steel manufactures {
 unwrat — { For every hundred weight, containing 112 lb

But Steel, and manufactures of Steel, exported to the British plantations, not to be allowed drawback. 2 and 3 Ann. cap. 9. 9 Ann. cap. 6.

Stirrups, prohibited, but for the circumstances thereof, see the Index

Stockings { of Thread or Cotton, the dozen
 And besides, for the Cotton, every 20 s. of the gross price at the candle
 of Wadmoll, the pair

* By the waterside practice in London, the half barrel of Steel is 126 lb.

RATES.

DUTIES TO BE

References
to the
Table, &c
p. 74. 5. 6.

By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation				Repaid on due exportation.		References to the Table, &c p. 74. 5. 6.		
By British.		By Strangers.										
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	
10	0	0	—	—	—	1	18	6	—	—	—	A
—	—	—	—	—	—	0	5	1	17	$\frac{1}{2}$	—	D 46
1	10	0	—	—	—	0	10	11	3	13	$\frac{1}{2}$	B 46
—	—	—	—	—	—	0	3	10	4	—	—	A
—	—	—	—	—	—	0	5	1	17	$\frac{1}{2}$	—	D 46
—	—	1	15	0	—	0	8	4	10	$\frac{3}{4}$	—	C 27
—	—	—	—	—	—	0	2	10	4	—	—	Q 73
0	1	0	—	—	—	0	0	2	6	$\frac{1}{3}$	—	A

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S

S

Stone

Inwards.

Inwards.

Inwards.		RATES.				DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.	
		By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.			
		l.	s.	d.	l.	s.	d.	l.	s.		
Stone birds, or whistles, the small groce, containing 12 dozen		0	4	0	0	0	9 4 $\frac{4}{5}$	0	0	8 2	
Blood stones, the pound		0	15	0	0	0	2 10 13	0	2	6 7 $\frac{1}{2}$	
<i>Vide Lapis hematitis in Drugs.</i>											
Cane stones, the ton		0	15	0	0	0	2 10 13	0	2	6 7 $\frac{1}{2}$	
Dog stones, the last, containing three pair to the last		39	0	0	0	7 10	1 16	6 11	7	10	
Emery stones. <i>Vide in E.</i>											
Grave stones { of marble { unpolished, the foot square, superficial measure				0	0	0	0 19 $\frac{3}{4}$	0	0	0 17 $\frac{1}{4}$	
				0	0	0	1 18 $\frac{3}{4}$	0	0	1 14 $\frac{1}{2}$	
of other stone, polished or unpolished, the foot square				0	0	0	0 4 $\frac{3}{8}$	0	0	0 4 $\frac{5}{16}$	
				0	0	0	2 17 $\frac{2}{8}$	0	0	2 11 $\frac{3}{4}$	
Marble { Blocks, the solid foot				0	0	0	0 11 9 $\frac{4}{5}$	0	0	0 10 7	
				0	0	0	0 19 $\frac{3}{8}$	0	0	0 17 $\frac{1}{4}$	
Paving-stones { rough, the foot, superficial measure				0	0	0	1 18 $\frac{3}{8}$	0	0	1 14 $\frac{1}{2}$	
				0	0	0	0 4 9	0	0	0 4 3 15	
Mill stones, the piece		10	0	0	0	1 18	6	1 13	9		
<i>And besides, if French</i>						4 16	10 10	2 6	10 10		
Paving stones, not of marble, the foot square				0	0	0	0 4 $\frac{6}{8}$	0	0	0 4 $\frac{5}{16}$	
Pebble stones, the ton				1	0	0	4 9 9	0	4	3 15	
But if of the product of Jersey, Guernsey, Alderney, or Sark, may, upon certificate, &c. be imported duty free, as per Goods inwards, Art. 15. in the Index.											

Stones, vocat.

Stones,

Stones, vocat.

Inwards.

Pomice stones. *Vide in P.*Quern stones { large, the last
small, the last

Slates in frames, the dozen

Slick stones, the hundred, containing five score

Tables of slate { in frames, the piece

without frames, the piece

Whetstones. *Vide in W.*

Stops, vocat. Holy water stops, prohibited; but for the circumstances thereof, see the Index.

Stoves of iron. *Vide in Iron.*

Sturgeon { the firkin

the keg

Stuffs of all sorts, made of, or mixed with wool, per yard -
Prohibited to be imported for sale, except made in Ireland.For license, bond, and other regulations thereon, see Wool 54,
and Woollen caps, in the Index.

Succads, wet or dry, the pound

of France

of East-India

of all other places

Sugar and Sugar candy. *Vide in Grocery.*

Swine, prohibited to be imported, as per Index.

Swingles, the groce, containing 12 dozen

Swords, vocat. Rapiers, prohibited; but for the circumstances thereof, see the Index.

RATES.		DUTIES TO BE				Repaid on due exportation.		References to the Table, &c. p. 74-5, 6.						
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.										
l.	s.	d.	l.	s.	d.	20 ^{ths}	l.		s.	d.	20 ^{ths}			
4	10	0	—	—	—	3	18	0	18	5	8	} A C 73		
2	5	0	—	—	—	7	19	0	9	2	14			
—	—	—	3	4	—	0	11	0	0	1	1		1 1/2	
0	15	0	—	—	—	0	13	0	3	0	18		1 1/4 3/4	
—	—	—	0	5	0	1	7	0	1	3	2	0	} C 73	
—	—	—	0	1	8	0	15	0	0	0	5	0		1 1/4 3/4
—	—	—	—	—	—	0	4	0	0	5	0	0		1 1/4
—	—	—	—	—	—	0	15	0	0	0	0	0		1 1/4
1	10	0	—	—	—	0	6	0	6	1	16	} A		
0	15	0	—	—	—	0	13	0	3	0	18		1 1/2 1 1/2	
1	5	0	—	—	—	0	15	0	5	1	10		1 1/2	
—	—	—	—	—	—	0	9	0	0	0	0		0	1 1/2
0	3	0	—	—	—	0	7	0	2	0	16	F 36		
—	—	—	—	—	—	0	13	0	1	2	2	B 30		
—	—	—	—	—	—	0	18	0	0	7	7	A		
—	—	—	—	—	—	0	0	0	0	0	0	0	0	
—	—	—	3	0	0	0	4	0	15	1	7	C 73		
—	—	—	—	—	—	0	7	0	12	11	5	0		

Sword

Sword-

Inwards.

Inwards.

Sword-blades { coarse, or Flanders making, the dozen —
of Venice, Turkey, or fine blades, the dozen —
And besides, for every hund. weight, cont. 112 lb of Iron
But prohibited to be imported, as per Ammunition in
the Index.

Syder, the ton —
But by the 13th and 14th of Car. II. cap. 11. the Gross
sum to be paid for the Subsidy of tonnage, in-
stead of Poundage on the rate abovementioned, is l. s. d.
per ton, imported { by British — 4 10 0
by aliens — 6 0 0

Whereby the net duties payable thereon, according to the several
circumstances of importation, will be as follows;

{ Of and from Guernsey, Jersey, Alderney, or Sark, may be
imported without payment of any other duty, than such
Excise as is chargeable for the time being on the like
liquors made in this kingdom. See Branch N^o 41. and
Goods inwards, Art. 15. in the Index.

Of any other place, the ton —
And besides, if { of France —
not of France —
And besides, if { Filled —
Unfilled —

Syder and Syder-eager

Inwards.		RATES.		DUTIES TO BE						Repaid on due exportation.		References to the Table, &c. p. 74. 5. 6.	
		By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.			By Strangers.						
		l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.		
Sword-blades		1 0 0	—	0 3 10	0 4 1	0 4 1	0 0 0	0 4 1	0 0 0	0 4 10	0 0 0	{ A	
And besides, for every hund. weight, cont. 112 lb of Iron		1 10 0	—	0 5 9	0 6 1	0 6 1	0 0 0	0 6 1	0 0 0	0 5 15	0 0 0	{ D 25	
But prohibited to be imported, as per Ammunition in the Index.		—	—	0 4 8	0 4 8	0 4 8	0 0 0	0 4 8	0 0 0	0 4 8	0 0 0		
Syder, the ton		4 0 0	—	—	—	—	—	—	—	—	—		
But by the 13th and 14th of Car. II. cap. 11. the Gross sum to be paid for the Subsidy of tonnage, instead of Poundage on the rate abovementioned, is		—	—	—	—	—	—	—	—	—	—		
per ton, imported		—	—	—	—	—	—	—	—	—	—		
by British		—	—	—	—	—	—	—	—	—	—		
by aliens		—	—	—	—	—	—	—	—	—	—		
Whereby the net duties payable thereon, according to the several circumstances of importation, will be as follows;		—	—	—	—	—	—	—	—	—	—		
{ Of and from Guernsey, Jersey, Alderney, or Sark, may be imported without payment of any other duty, than such Excise as is chargeable for the time being on the like liquors made in this kingdom. See Branch N ^o 41. and Goods inwards, Art. 15. in the Index.		—	—	12 10 0	0 4 1	0 4 1	12 10 0	0 4 1	0 4 1	—	—	Db	
Of any other place, the ton		—	—	3 0 4	0 4 1	0 4 1	3 0 4	0 4 1	0 4 1	4 4	0 0 0	Fq 36	
And besides, if		—	—	1 1 7	0 4 1	0 4 1	1 1 7	0 4 1	0 4 1	4 4	0 0 0	Gb	
not of France		—	—	4 10 0	—	—	4 10 0	—	—	—	—	{	
Filled		—	—	—	—	—	—	—	—	—	—	{	
Unfilled		—	—	3 19 2	8	—	—	—	—	2 8	0 0 0	{ Ba	
		—	—	—	—	—	—	—	—	—	—		
		—	—	—	—	—	—	—	—	—	—		

Table

Syder and Syder-eager

Inwards.

T.

Table books { coarse, the dozen
fine, the dozen
of walnut-tree. *Vide* Playing tables in P.
Tables, vocat. { of waincot, and all other sorts, coarse,
Playing tables { the pair

Tables- { of marble } *Vide* Stones.
of slate -

Tacks of { the thousand
iron - } *And besides, for every hundred weight, cont. 112 lb*
Tails of cows, the hundred, containing five score
Tallow, the hundred weight, containing 112 lb
Tannets of cruel, the yard
Tape open, the dozen pieces

Tapestry { with caddas, the Flemish ell
with gold or silver, the Flemish ell
with hair, the Flemish ell
with silk, the Flemish ell
with wool, the Flemish ell

Tar, small or great band, the last, containing 12 barrels
And besides, if not of the product of the British plantations

For the Bounty, see Chapter the third.

Note, that all Tar, imported in ships not belonging to Great-Britain or Ireland, or foreign built, pays duty as if imported by aliens. 12 Car. II. cap. 18. § 9.

But for the importation, is under the same restriction as Pitch; which see.

T

[241]

T

References
to the
Table, &c
p. 74. 5. 6.

RATES.				DUTIES TO BE				Repaid on due			
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				exportation.			
By British.		By Strangers.									
L.	S.	D.	L.	S.	D.	L.	S.	D.	L.	S.	D.
0	10	0	0	1	11	2	0	2	0	12	5
1	0	0	0	3	10	4	0	4	1	4	10
0	5	0	0	0	11	11	0	1	0	6	2 1/2
0	6	8	0	1	3	8	0	1	4	8	1 10
0	16	8	0	4	2	5	0	4	2	5	1 17
0	6	0	0	7	10	15	0	2	8	1	6
0	8	0	0	1	1	17	0	1	2	15	3 3/8
0	8	0	0	0	7	3	0	0	7	11	9
0	2	8	0	2	5	9	0	2	7	12	4
0	13	4	0	0	9	16	0	0	9	11	8
0	4	0	0	3	9	14	0	3	11	16	6
2	10	0	0	1	7	10	0	1	2	3	1 1/4
			0	9	1	2	0	10	3	2	
			0	1	2	1	0	1	1	1	

A
D 25
C 73
B 47
A C 73
C 66
A E 67

Tarras,

Inwards.

Inwards.	RATES.			DUTIES TO BE						References to the Table, &c. p. 74. 5. 6.					
	By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.	Paid on importation.			Repaid on due exportation.								
	l.	s.	d.	l.	s.	d.	l.	s.	d.						
Tarras, the barrel	0	6	8	—	—	—	0	1	3	0	1	10	20ths	} A	
Tazels, the thousand	0	5	0	—	—	—	0	0	11	11	0	10	2 1/2		
May not be imported but from the place of its growth (except by license) as per Index.															
For the duties to be paid and repaid, vide East-India goods in Chapter the third.															
For the regulations, vide Branch No 42. and Tea in the Index.															
Tea-tables {	—	—	—	0	10	0	0	2	4	14 1/2	0	2	1	17 1/2	} C 73
Tea-tables {	—	—	—	0	2	6	0	0	7	3 5/8	0	0	6	9 3/8	
Tenterhooks. Vide Nails.	3	0	0	—	—	—	0	11	6	12	0	12	3	12	} A
Thimbles {	—	—	—	—	—	—	0	2	9	15	0	2	9	15	
Thimbles {	—	—	—	—	—	—	0	4	8	5	0	4	8	5	} D 25
Thimbles {	2	5	0	—	—	—	0	8	7	19	0	9	2	14	
Thread — {	3	6	8	—	—	—	0	12	10	—	0	11	3	—	} A
Thread — {	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Thread — {	30	0	0	—	—	—	20	6	1	10	20	13	7	10	} F 36
Thread — {	3	0	0	—	—	—	0	15	3	12	0	16	0	12	
Thread — {	4	0	0	—	—	—	0	15	4	16	0	16	4	16	} C 68
Thread — {	0	15	0	—	—	—	0	2	4	19	0	2	7	4	

Inwards.

Thread — { Whitened brown thread, the dozen pound —
*But all Thread of the manufacture of Ireland may
be imported directly from thence by British or Irish,
upon certificate and oath, free of all duties. See
Ireland in the Index.*

Thumbs { of linen, or fustian, the pound —
of woollen, the pound —
of the East country, the yard —
of Germany, or any other country, not other-
wise rated, the piece, containing 36 yards —
Brizeil tikes, and counterfeit Brizeil, the
tike —

Tikes — { of Stoad, the tike —
Turnal tikes, the tike —

Tiles. Vide Earthen-ware.

Timber. Vide Balks and Wood.

Tin — { For every 20 s. of the value upon oath —
And besides, for every hund. weight, containing 112 lb
Manufactures, prohibited, but for the circumstances
thereof, see the Index.

Tincol. Vide Borax in Drugs.

Tinfoil, the groce, containing 12 dozen —

Tinglafs, the hundred weight, containing 112 lb —

Tinsel — { with copper, the yard —
with right gold and silver, the yard —

Tinshore, the groce, containing 12 dozen —

RATES.		DUTIES TO BE				Repaid on due exportation.	References to the Table, &c p. 74. 5. 6	
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers				
l. s. d.	l. s. d.	By British.		l. s. d.		l. s. d.		
4 0 0	—	0 15 4	0 16 4	0 13 6	0 13 6	0 13 6	A	
0 0 6	—	0 1 3	1 4 3	0 1 0	1 4 3	1 0 0	} A	
0 1 0	—	0 2 6	2 9 3	0 2 0	2 9 3	2 0 0		
0 0 8	—	0 1 8	0 1 8	0 2 0	0 1 4	1 14 2		
—	1 10 0	0 7 2	6 13 2	0 7 0	5 12 2	5 12 2	} C 69 243	
1 10 0	—	0 7 2	6 13 2	0 7 0	5 12 2	5 12 2		
1 10 0	—	0 7 2	6 13 2	0 7 0	5 12 2	5 12 2		
—	—	0 3 10	4 1 4	0 4 0	4 10	4 10	A	
—	—	1 8 1	1 10	1 8 1	1 10	1 10	D 48	
0 3 4	—	0 7 14	8 4	0 6 15	6 15	6 15	} A	
3 0 0	—	0 11 6	3 12	0 1 10	1 10	1 10		
0 5 0	—	0 11 1	6	0 10 2	2	2		
0 10 0	—	0 11 2	12	0 8 5	5	5	} A	
0 1 6	—	0 3 9	13 3	0 3 0	3	3		
	—							
							Tobacco,	

Inwards.

Inwards.

Spanish and Brazeil tobacco, or any other
not *British* plantation ———— the pound
Spanish and Brazeil tobacco, in pudding or
roll ————

To be paid down at entry ————
And besides { *if paid down at entry* ————
 if security be given ————
And besides { *if paid down at entry* ————
 if security be given ————
 Of the product of { *if paid down at entry* ————
 any French colony { *if security be given* ————
 or plantation ————
 Of the product of { *if paid down at entry* ————
 France ———— { *if security be given* ————
St. Christopher's, Barbadoes, or any of the Caribbee
Islands, Virginia, and the Somer Islands tobacco,
the pound, British plantation ————

To be paid down at entry ————
And besides { *if paid down at entry* ————
 if security be given ————

All Tobacco of the *British* plantations shall pay, over and
above the last mentioned rate, by the merchant importer,
one penny per pound, at nine months * time after the im-
portation, and give security for the same.

* By 9 Geo. I. cap. 23. § 3. this term is extended to eigh-
teen months.

Tobacco, vocat.

RATES.		DUTIES TO BE		Paid on importation.		Repaid on due exportation.			
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	By British.		By Strangers.					
l. s. d.	l. s. d.	l. s.	d. 20ths	l. s.	d. 20ths	l. s.	d. 20ths	l. s.	d. 20ths
0 10 0	—	0	1	0	1	0	0	0	0
—	—	0	4 1/2	0	1 14 1/3	0	10	0	9
—	—	0	5	0	5	0	5	0	14
—	—	0	0	0	6	0	6	0	6 1/3
—	—	0	4	0	16 2/3	0	5	0	6
—	—	0	5	0	10 2/3	0	6	0	—
—	—	0	2	0	2 1/2	0	4	0	2 1/2
—	—	0	4	0	2	0	2	0	—
—	—	0	10	0	2 1/2	0	4	0	2 1/2
0 1 8	—	0	5	0	0	0	2	0	6
—	—	0	0	0	1	0	0	0	—
—	—	0	0	0	4 15	0	0	0	15
—	—	0	4	0	15	0	4	0	15
—	—	0	5	0	7 2/3	0	5	0	7 2/3

Reference to the Table, &c p. 74-5.6.

* By 9 Geo. I. cap. 23. § 3. this term is extended to eight-
teen months.

Tobacco, vocat.

Inwards.

Provided that such Tobacco, as shall be exported by any person within twelve months [†], shall have this whole duty of one peny per pound repaid.

+ By 7 Geo. I. cap. 21. § 10. the time for repayment is extended to three years.

And in case any merchant or importer shall desire to pay ready money, he shall have an abatement, at the rate of 10l. per cent. † per annum.

† By 9 Geo. I. cap. 20. § 3. the abatement for payment of ready money is 25 l. per cent.

N. B. This is the Additional duty mentioned page 13, and is included in the aforesaid total duties to be paid or repaid.

No Tobacco to be imported from the Netherlands or Germany.

See Deal boards, and Tobacco, in the Index.

No Tobacco of the British plantations to be imported, otherwise than in casks, chests, or cases, each to contain 450 pounds of Tobacco at least. 24 Geo. II. cap. 41. § 20.

No drawback to be allowed on any Tobacco of the British plantations, unless it be exported from the same port at which it was first imported; and if unmanufactured, unless in the original package, and with the same marks, in and with which it was imported, without any alteration, other than by necessary cooperage, on forfeiture thereof, except only ten pounds which shall be allowed to be taken out of each hog shead, cask, or case, after the same is weighed on importation. 24 Geo. II. cap. 41. § 4.

Inwards.

No unmanufactured Tobacco of the British plantations (except packages of samples) to be laden on board any ship for exportation, but in casks, chests, or cases, containing 425 pounds each, or more, under the penalty of forfeiture, &c. 24 Geo. II. cap. 41. § 21.

No Tobacco of the British plantations to be exported (except to Ireland) but in ships of 70 ton burthen, or upwards. 24 Geo. II. cap. 41. § 25.

For bonds for the several duties and discounts thereon, and other regulations, see Bonds and Tobacco in the Index, and the Branches N^o III. and 8.

Tongs, vocat. Fire-tongs, prohibited; but for the circumstances thereof, see the Index.

Tongues. Vide Neats tongues.

Tools, vocat. Carving tools, the groce, containing 12 dozen And besides, for every hundred weight, cont. 112 lb of Iron —

Tortoisshell, the pound —

Tow, the hundred weight, containing 112 lb —

Tows. Vide after Babies heads.

Trays of wood, the shock, containing 60 trays —

Treacle { Flanders treacle, the barrel —
of Jeane, the pound —
common — } Vide in Drugs.
of Venice —

Trenchers, red or painted, the groce, containing 12 dozen —
For the circumstances of prohibition (as Painted wares) see the Index.

RATES.				DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.		
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.				Repaid on due exportation.		References to the Table, &c. p. 74. 5. 6.
By British.		By Strangers.		Paid on importation.				Repaid on due exportation.		
l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
1 0 0	—	—	—	3 10 4	4 4 1	0 0 0	0 3 4	0 4 8	A	
—	—	—	—	4 8 5	4 4 1	0 0 0	0 4 0	0 8 5	D 25	
—	0 4 6	—	—	1 0 18 ² / ₄	1 12 ¹ / ₄	0 0 0	0 0 0	0 11 12	C 73	
0 10 0	—	—	—	2 4 14 ¹ / ₂	2 4 14 ¹ / ₂	0 0 0	0 2 1	0 17 12	C 70	
1 0 0	—	—	—	3 10 4	4 4 1	0 0 0	0 3 4	0 4 10	A	
4 0 0	—	—	—	15 4 16	16 4 16	0 0 0	0 13 6	0 6 10		
0 1 4	—	—	—	0 3 1 ² / ₃	0 3 5 ² / ₃	0 0 0	0 2 14	0 2 14		
0 12 0	—	—	—	2 3 14 ² / ₃	2 5 10 ² / ₃	0 0 0	0 2 0	0 6 6		
Trenchers.										

Inwards.

Trenchers, white sort, common, the groce, cont. 12 dozen —
 Trenails, or Trunnels, the thousand —
 Tripe. *Vide* Fustians.
 Truffles, the pound —
 Trumpets. *Vide* in Bras.
 Tubs wooden. *Vide* in Wood.
 Turnets, prohibited, but for the circumstances thereof, see the Index.
 Tweezes of France, the dozen —
 Twine — { of Hamburgh, the pound —
 the hundred weight, containing 112 lb —
 Twist for band-strings, the dozen knots —

V.

Allances of Scotland, the piece —
But by the Act of Union, 5 Ann. cap. 8. free.
 Valonia, for dyers use, as by 3 and 4 Ann. cap. 4. the hundred weight, containing 112 lb —
But by 8 Geo. I. cap. 15. § 10. if regularly imported, entered and landed, free.
 Vellum for table-books, the skin —
 Velvet, vocat. Sparta velvet. *Vide* in Fustians.
 Velure. *Vide* in Fustians.
 Verders of tapestry, with hair, the Flemish ell —
 Verditor, the hundred weight, containing 112 lb —
 Vermachelli paitte, the pound —
 Ufers. *Vide* in Wood.

RATES.		DUTIES TO BE				Repaid on due		References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		By Strangers.		By British.		
l. s. d.	l. s. d.	l. s. d.	20ths	l. s. d.	20ths	l. s. d.	20ths	
0 4 0	—	0 9 4	4 $\frac{2}{3}$	0 0 0	9 16 $\frac{4}{5}$	0 0 0	8 2	} A
0 10 0	—	0 1 11 2	2	0 0 0	0 12	0 0 0	1 8 5	
	8 0	0 1 10 19 $\frac{3}{4}$	$\frac{3}{4}$	0 0 0	0 3 $\frac{3}{4}$	0 0 0	1 8 14	C 73
3 0 0	—	0 7 7	7	2 0 0	1 4 7	1 4 2	5 5	} F 36
0 0 6	—	0 0 1 3 $\frac{1}{10}$	$\frac{1}{10}$	0 0 0	1 4 $\frac{3}{4}$	0 0 0	1 0 $\frac{1}{4}$	
2 10 0	—	0 9 7 10	10	0 0 0	0 3	0 0 0	5 5	
0 10 0	—	0 1 11 2	2	0 0 0	0 12	0 0 0	1 8 5	
0 8 0	7 0							
0 10 0	—	0 2 8 14 $\frac{1}{2}$	$\frac{1}{2}$	0 0 0	2 10 4 $\frac{1}{2}$	0 0 0	1 17 $\frac{1}{2}$	O 65
0 2 0	—	0 6 17 $\frac{2}{3}$	$\frac{2}{3}$	0 0 0	7 3 $\frac{2}{3}$	0 0 0	6 6	C 66
1 6 8	—	0 5 1 12	12	0 0 0	5 12	0 0 0	6 6	A
	0 0 6	0 1 8 $\frac{2}{40}$	$\frac{2}{40}$	0 0 0	1 10 $\frac{9}{40}$	0 0 0	1 5 $\frac{2}{3}$	C 73

Vice

Inwards.

Vice hasps, the dozen —
And besides, for every hundred weight, containing 112 lb of Iron
 Vice tongues, or Hand vices, the dozen —
And besides, for every hundred weight, containing 112 lb of Iron
 Vinegar, the ton —

But by the 13th and 14th of Car. II. cap. 11. the *Gross*
sum to be paid for the Subsidy of tonnage, in-
stead of Poundage on the rate abovementioned, is l. s. d.
 by British — 4 10 0
 by Strangers — 6 0 0

Whereby the net duties payable thereon, according to the several circumstances of importation, will be as follow; —

Of and from Guernsey, Jersey, Alderney, or Sark, may be imported without payment of any other duty, than such Excise as is chargeable for the time being on the like liquor made in this kingdom. See Branch N^o 41. and Goods inwards, Art. 15. in the Index.

Of all other places, the ton —

Vinegar { of France — Filled for Sale —
 { Unfilled for Sale —
 And besides { Filled for Sale —
 { Unfilled for Sale —
 not of France { Filled for Sale —
 { Unfilled for Sale —

DUTIES TO BE										References to the Table, &c p. 74. 5. 6.	
RATES.		Paid on importation.				Repaid on due exportation.					
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	By British.		By Strangers.		By British.		By Strangers.			
l. s. d.	l. s. d.	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}	l. s. d.	20 ^{ths}		
0 2 0	—	0 4 12	$\frac{2}{3}$	0 4 18	$\frac{2}{3}$	0 0 0	—	0 4 1	—	A	
—	—	0 4 8	5	0 4 5	5	0 0 0	—	0 4 5	—	D 25	
0 12 0	—	0 2 3	$\frac{2}{3}$	0 2 10	$\frac{2}{3}$	0 0 0	—	0 2 6	—	A	
—	—	0 4 8	5	0 4 5	5	0 0 0	—	0 4 5	—	D 25	
5 0 0	—	—	—	—	—	—	—	—	—		
—	—	1 4 6	—	1 4 6	—	—	—	—	—	G b	
—	—	34 9 10	1	—	—	—	—	3 10 0	—		
—	—	33 2 3	3	35 19 10	1	—	—	4 15 0	8	H b	
—	—	15 9 10	1	34 8 7	19	—	—	2 19 2	4		
—	—	—	—	—	—	—	—	4 0 7	—		
—	—	—	—	16 19 10	1	—	—	3 10 0	—	N a	
—	—	14 2 3	3	—	—	—	—	4 15 2	8		
—	—	—	—	15 8 7	19	—	—	2 19 7	4		

Inwards.

Whale-fins { of British fishing, imported by British in British shipping, directly from the place, by the ton
not of British fishing, by the ton

But by the 25th of Car. II. cap. 7. § 1. the several sums payable thereon for the Old Subsidy, instead of Poundage on the rates abovementioned, are respectively regulated, according to the following circumstances of importation.

Whale-fins	K F	Gross	Old sub.	By 12 Car. II. cap. 4.	By 11 Geo. II. cap. 7.	DUTIES TO BE		Repaid on due exportation.	Reference to the Table, &c. p. 74-5.6.
						By British.	By Strangers.		
of Newfoundland, or any other his majesty's colonies or plantations	}	{	{	l.	s.	d.	l.	s.	d.
				50	00	00	1	13	9
				100	00	00	1	13	9
not of British fishing	}	{	{	l.	s.	d.	l.	s.	d.
				50	00	00	1	13	9
				100	00	00	1	13	9

Whale-

Inwards.

{ Bras or copper wire, not otherwise rated, the C. wt. cont. 112 lb
 Counterfeit Gold and Silver wire, for every 20 s. of the
 value upon oath —
 Dagger and Quatern wire, the pound —
 Iron wire, the hundred weight, containing 112 lb —
 And besides, for all sorts of foreign Iron wire (except Card
 wire, and smaller than Fine fine, or Superfine, and all
 Wool cards and Wares made of iron wire) the hundred
 weight, containing 112 lb —
 Latten wire, the hundred weight, containing 112 lb —
 For the circumstances of prohibition, see the Index.
 Silver wire { For every ounce troy —
 And for every 20 s. value upon oath —
 Steel wire, the pound —
 Straßburgh wire, the pound —
 And besides, if { Iron, the hundred weight, cont. 112 lb —
 { Brass, the hundred weight, cont. 112 lb —
 Virginal wire, the pound —
 And besides, if { Iron, the hundred weight, cont. 112 lb —
 { Brass, the hundred weight, cont. 112 lb —
 And besides, all Gilt wire, the ounce troy —
 { Island or Green woad, the ton, cont. 20 hund.
 wt. for dyers use, as by 3 and 4 Ann. cap. 4.
 Woad, vocat. { Thoulouse woad, the hund. wt. cont. 112 lb,
 for dyers use, as by 3 and 4 Ann. cap. 4. —
 And besides, if French —

Wire, vocat.

KK 2

RATES.				DUTIES TO BE						Repaid on du- exportation.		References to the Table, &c p. 74. 5. 6.			
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				By Strangers.							
l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
—	—	—	6	10	0	—	2	5	2	3 1/2	2	2	1	2 1/2	G 53 72
—	—	—	—	—	—	—	0	4	9	9	0	4	3	15	C 43
0	3	4	—	—	—	—	0	0	7	14	4	0	6	15	} A
7	10	0	—	—	—	10	1	8	10	10	9	1	5	3 15	
—	—	—	—	—	—	1/2	1	1	1	2 1/2	1 1/2	1	1	2 1/2	D 51
6	13	4	—	—	—	1/2	2	5	9	17 1/2	1 1/2	2	7	17 1/2	G 53. 72
—	—	—	—	—	—	—	0	4	9	9	—	—	—	—	R b
0	3	0	—	—	—	9 3/4	0	5	0	8 3/4	9	0	3	15	C 73
0	3	4	—	—	—	6 3/4	0	0	0	15 3/4	15 3/4	0	0	9	B 52
—	—	—	—	—	—	14 1/2	0	0	0	4 1/2	4 1/2	0	0	15	A
—	—	—	—	—	—	2 1/2	1	0	1	2 1/2	2 1/2	1	0	2	D 51
0	5	0	—	—	—	17 1/2	1	0	1	17 1/2	1 1/2	1	0	17 1/2	Sb 53. 72
—	—	—	—	—	—	11 1/2	0	0	1	11 1/2	6 1/2	0	0	2	A
—	—	—	—	—	—	2 1/2	1	0	1	2 1/2	2 1/2	1	0	2	D 51
—	—	—	—	—	—	17 1/2	1	0	1	17 1/2	1 1/2	1	0	17 1/2	Sb 53. 72
15	0	0	—	—	—	—	1	0	1	0	—	—	—	—	R b
—	—	—	—	—	—	—	1	13	0	—	—	1	2	1 10	} B b
1	13	4	—	—	—	—	0	3	8	—	—	0	2	5 10	
—	—	—	—	—	—	1 1/2	0	16	1 1/2	1 1/2	1 1/2	0	7	9 15	F b 36
															Wood,

F b 36
Wood,

Inwards.

Inwards.

Anchor stocks, the piece
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation
Battens, 6½ inches wide or under, the hundred, con-
taining six score
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation
Beech boards, two inches thick or under, the hun-
dred, containing 120
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation
Beech planks, above two inches thick, the load, con-
taining 50 feet
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation
Beech quarters, under five inches square, the hundred,
containing 120
of the British plantations in America, free.

Wood, vocat.

RATES.	By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	DUTIES TO BE	Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.
By s. l.	d.	s.	d.	By British. l.	By Strangers. l.
s.	d.	s.	d.	20ths	20ths
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
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l.	s.	d.	s.	d.	s.
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l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.
l.	s.	d.	s.	d.	s.

Wood, vocat.

Inwards.

*of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation*
*Beech quarters, five inches square, and under eight
inches, the hundred, containing 120*
of the British plantations in America, free.
*of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation*
*Box wood, the ton, containing 20 hundred weight,
each hundred containing 12 lb*
of the British plantations in America, free.
*of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation*
*Box wood for combs, the thousand pieces
of the British plantations in America, free.*
*of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation*
*Deals from Russia, and all other countries, not particular-
ly rated, exceed. 20 feet in length, the hund. cont. 120*
of the British plantations in America, free.
*of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation*

RATES.				DUTIES TO BE				Repaid on due				References to the Table, &c p. 74. 5. 6.	
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		By Strangers.		exportation.					
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.		
—	—	—	—	—	—	0	11	5	8	0	11	6	B 49
—	—	—	—	—	—	0	9	6	18	0	10	7	C 73
—	—	—	5	0	0	—	—	—	—	—	—	—	
—	—	—	—	—	—	1	8	7	10	1	9	3	B 49
—	—	—	—	—	—	1	3	11	5	1	5	6	C 73
—	—	—	8	0	0	—	—	—	—	—	—	—	
—	—	—	—	—	—	2	5	9	12	2	7	0	B 49
—	—	—	—	—	—	1	18	3	12	2	0	6	C 73
1	13	4	—	—	—	0	9	6	10	0	9	9	B 49
—	—	—	—	—	—	0	0	5	—	0	6	7	A
—	—	—	15	0	0	—	—	—	—	—	—	—	
—	—	—	—	—	—	4	5	10	10	4	9	9	B 49
—	—	—	—	—	—	3	11	9	15	3	15	8	C 73
—	—	—	—	—	—	—	—	—	—	—	—	—	Wood,

Inwards.

Inwards.

Deals from Sweden, or any other country, of 20 feet in length, or under, not otherwise rated, the hun- dred, containing 120 —																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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Wood, vocat.

Wood,

W

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W

Inwards.

of the British plantations in America, free.
 of any part of Europe, except Ireland and France
 of Ireland, and all other places, except France and
 any French colony or plantation
 Handscoops, the dozen
 Handspikes, the hundred, containing 120
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France
 of Ireland, and all other places, except France and
 any French colony or plantation
 Kilderkin staves, the hundred, containing 120
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France
 of Ireland, and all other places, except France and
 any French colony or plantation
 for shipping, eight inches square and under, the
 hundred, containing 120
 of the British plantations in America, free.
 of any part of Europe, except Ireland and
 France
 of Ireland, and all other places, except
 France and any French colony or plantation
 for shipping, above eight inches square, to pay as
 timber, the load
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France

Knees of oak

Wool, vocat.

RATES.		DUTIES TO BE PAID ON IMPORTATION.				Repaid on due exportation.		Reference to the Table, &c. p. 74. 5. 6.
By 12 Geo. II. cap. 4.		By British.		By Strangers.		L. s. d.		
L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	
—	—	1 8 7 10	1 9 10 10	—	—	1 6 3	—	B 49
—	—	1 3 11 5	1 5 2 5	—	—	1 1 6 15	—	} C 73
—	0 2 0 0	0 5 14 10	0 0 6 0 10	—	—	0 0 5 3 1/2	—	
—	1 0 0	—	—	—	—	—	—	
—	—	0 5 8 14	0 5 11 14	—	—	0 5 3	—	B 49
—	—	0 4 9 9	0 5 0 9	—	—	0 4 3 15	—	C 73
—	0 2 6	—	—	—	—	—	—	} B 49
—	—	0 0 8 11 3/4	0 0 8 19 1/2	—	—	0 0 7 17 1/2	—	
—	—	0 0 7 3 5/8	0 0 7 11 1/8	—	—	0 0 9 9 3/8	—	
—	5 0 0	—	—	—	—	—	—	} C 73
—	—	1 8 7 10	1 9 10 10	—	—	1 6 3	—	
—	—	1 3 11 5	1 5 2 5	—	—	1 1 6 15	—	
—	1 10 0	—	—	—	—	—	—	} B 49
—	—	0 8 7 1	0 8 11 11	—	—	0 7 10 10	—	
—	—	—	—	—	—	—	—	

Wood,

W

[257]

W

Wood,

Inwards.

Inwards.	RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.				
	By 12 Car, II, cap. 4.		By 11 Geo. I, cap. 7.		Paid on importation.		Repaid on due exportation.						
	l.	s.	l.	s.	By British.	By Strangers.							
{ Knees of oak }					l.	s.	d.	20 ^{ths}					
					0	7	2	3 1/2	0	6	5	12 1/2	C 73
{ of Ireland, and all other places, except France and any French colony or plantation }													
{ small, for wherries, the hundred, containing 120 }													
{ of the British plantations in America, free. of any part of Europe, except Ireland and France }													
{ of Ireland, and all other places, except France and any French colony or plantation }													
{ Lathwood, the fathom of the British plantations in America, free. of any part of Europe, except Ireland and France }													
{ of Ireland, and all other places, except France and any French colony or plantation }													
{ Lignum vitæ. Vide in Drugs. Mohogony timber or plank, the ton, containing 20 hundred weight, each hundred weight containing 112 lb }													
{ of the British plantations in America, free. of any part of Europe, except Ireland and France }													
{ of Ireland, and all other places, except France and any French colony or plantation }													
{ Oak boards, under two inches thick, and under fifteen feet long, the hundred, containing 120 }													
{ of the British plantations in America, free. of any part of Europe, except Ireland and France }													

Wood, vocat.

Wood.

W

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W

References
to the
Table, &c
p. 74. 5. 6

W

W

Inwards.

of Ireland, and all other places, except France }
 and any French colony or plantation ——— }
 Plank, the load, containing fifty feet solid ——— }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and France }
 of Ireland, and all other places, except France }
 and any French colony or plantation ——— }
 Timber, the load ——— }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and }
 France ——— }
 of Ireland, and all other places, except France }
 and any French colony or plantation ——— }
 Olive wood, the ton, containing 20 hundred weight, }
 each hundred containing 112 lb ——— }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and France }
 of Ireland, and all other places, except France and }
 any French colony or plantation ——— }
 Pailing boards, the hundred, containing 120 ——— }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and France }
 of Ireland, and all other places, except France and }
 any French colony or plantation ——— }
 Planks of Ireland, the foot ——— }
 And vide also in P. }

Wood, vocat.

Wood,

RATES.			DUTIES TO BE						Repaid on due exportation.		
By 12. Car. II. cap. 4		By 11 Geo. I. cap. 7.	Paid on importation.			By Strangers.					
L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
—	—	—	—	—	—	1	18	3	2	0	3
—	—	—	3	0	0	—	—	—	—	—	—
—	—	—	—	—	—	0	17	2	0	17	11
—	—	—	—	—	—	0	14	4	0	15	1
—	—	—	1	10	0	—	—	—	—	—	—
—	—	—	—	—	—	0	8	7	0	8	11
—	—	—	—	—	—	0	7	2	0	7	6
—	—	—	10	0	0	—	—	—	—	—	—
—	—	—	—	—	—	2	17	3	2	19	9
—	—	—	—	—	—	2	7	10	2	10	4
—	—	—	0	6	8	—	—	—	—	—	—
—	—	—	—	—	—	0	1	10	0	1	11
—	—	—	—	—	—	0	1	7	0	1	8
0	0	1 1/2	—	—	—	0	0	0	0	0	0

Inwards.

But for the respective restrictions, in regard to the importation of the several sorts of Wood, see the Note after Balks.

By the 3d and 4th of Ann. cap. 4. enumerated for dyers use; and by the 8th of Geo. I.

cap. 15. if regularly imported, entered and landed, are free of duty —

{ Brazeil, or Farnambuck wood, the hundred weight, containing 112 lb }
 { Braziletto, or Jamaica wood, the hundred, containing 112 lb }
 { Fustick, the hundred weight, containing 112 lb }

Log-wood —

{ Nicorago wood, the hundred weight, containing 112 lb }

Red, or Guinea wood, the ton —

{ Sapan wood —

{ Bever wool, free.

But by 2 Will. and Mar. cap. 4. article 38. for every pound of Bever wool cut and combed (except combed in Russia, and imported from thence in British ships) —

Carmenia wool. Vide Goats hair.

Coney wool, the pound —

{ Cotton wool — not of the growth of the British plantations, the pound — }
 { of the British plantations, free. }

{ Estridge wool — imported in British-built ships, the hundred weight, containing 112 lb, free. }
 { imported in foreign-built ships, the hundred weight, cont. 112 lb — }

RATES.				DUTIES TO BE				References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.		
By British.		By Strangers.						
l. s. d.	l. s. d.	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}	
1 15 0								
1 1 8								
0 5 0								
—	—	—	—	—	—	—	—	
—	—	—	0 8 0	—	—	—	—	
30 0 0	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	
—	—	—	—	0 14 0	0 15 0	0 14 0	0 15 0	D 50
—	—	—	—	—	—	—	—	
—	—	0 0 6	—	0 0 1	1 8 ² / ₄ 2	0 0 1	1 10 ⁰ / ₄ 2	C 73
0 0 4	—	—	—	0 0 0	0 15 ² / ₃ 2	0 0 0	0 16 ² / ₃ 2	A
—	—	—	—	—	—	—	—	
—	—	1 8 0	—	0 6 8	0 8 ³ / ₃ 3	0 7 0	0 12 ³ / ₃ 3	C 73

Wool,

Inwards.

land to any port in Great-Britain. For license, bond, and other regulations, see Wool 54 in the Index.
Yokes for oxen, the pair —

ALL OTHER GOODS, not before particularly rated, for every 20 s. of their real values and prices, as ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them —

But if undervalued, may be taken by the officers for the use of the crown. See the Rule at the end of Rates outwards, and the fourth rule of the Additional book of rates, and 21 Geo. II. cap. 7. § 7.

Y

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Y

RATES.				DUTIES TO BE						References to the Table, &c p. 74. 5. 6.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.			Repaid on due exportation.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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THE

SUBSIDY OF TONNAGE,

Upon all WINES to be brought into the Port of LONDON, and all other Ports of *Great-Britain*, and Dominions thereof, by *British*.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
G Ascoign and French wines, brought into the port of London, } the ton to pay _____	4	10	0
Brought into all other ports, to pay _____	3	0	0
Rhenish wines brought into any port, the awm _____	1	0	0
Muscadels, Malmsies, and other Wines of the Levant, brought } into the ports of London, Bristol, or Southampton, the butt } or pipe to pay _____	2	5	0
Brought into all other ports, to pay _____	1	10	0
Sacks, Canaries, Malagaes, Maderaes, Romneys, Hollocks, Baf- } tards, Tents, and Allicants, brought into the port of London, } the butt or pipe to pay _____	2	5	0
Brought into all other ports, to pay _____	1	10	0

All merchant-strangers bringing in any sorts of the said Wines, are to pay thirty shillings in the ton, over and above the aforesaid rates which the native pays; including twenty shillings the ton formerly paid to his majesty, by the name of Southampton duties for Muscadales, Malmsies, and all other Wines of the growth of the Levant.

For which sort of Wines, the stranger is also to pay to the use of the town of Southampton, for every butt or pipe, the sum of ten shillings.

Moreover, the stranger is to pay the ancient duty of Butlerage, which is two shillings upon every ton.

Note, that such Wines as shall be landed in any of the Out-ports, and custom paid, and afterwards brought to the port of London by certificate, shall pay so much more custom, as they paid short of the duty due in the port of London. See pages 7 and 274, 275.

For the other duties on Wine, see the respective branches.

Inwards.

Bras or copper wire, not otherwise rated, the C. wt. cont. 112 lb
Counterfeit Gold and Silver wire, for every 20 s. of the
value upon oath

Dagger and Quatern wire, the pound

Iron wire, the hundred weight, containing 112 lb

And besides, for all sorts of foreign Iron wire (except Card

wire, and smaller than Fine fine, or Superfine, and all

Wool cards and Wares made of iron wire) the hundred

weight, containing 112 lb

Latten wire, the hundred weight, containing 112 lb

For the circumstances of prohibition, see the Index.

Silver wire { For every ounce troy

And for every 20 s. value upon oath

Steel wire, the pound

Straßburgh wire, the pound

And besides, if { Iron, the hundred weight, cont. 112 lb

Brass, the hundred weight, cont. 112 lb

Virginal wire, the pound

And besides, if { Iron, the hundred weight, cont. 112 lb

Brass, the hundred weight, cont. 112 lb

And besides, all Gilt wire, the ounce troy

Island or Green woad, the ton, cont. 20 hund.

wt. for dyers use, as by 3 and 4 Ann. cap. 4.

Woad, vocat. { Thoulouse woad, the hund. wt. cont. 112 lb,

for dyers use, as by 3 and 4 Ann. cap. 4. —

And besides, if French

Wire, vocat.

K k 2

RATES.				DUTIES TO BE								References to the Table, &c p. 74. 5. 6.			
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.				By Strangers.				Repaid on du- exportation.			
l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths	
—	—	—	6	10	0	—	2	5	2	3 1/2	2	2	1	2 1/2	G 53 72
—	—	—	—	—	—	—	0	4	9	9	0	4	3	15	C 42
0	3	4	—	—	—	—	0	0	7	14	—	0	6	15	} A
7	10	0	—	—	—	1	1	8	10	10	1	5	3	15	
—	—	—	—	—	—	—	1	1	1	2 1/2	1	1	1	2 1/2	D 51
6	13	4	—	—	—	2	5	9	17 1/2	1/2	2	2	7	17 1/2	G 53.72
—	—	—	—	—	—	—	0	0	9	9	0	4	3	15	R b
0	3	0	—	—	—	9	0	5	0	8 15 3/4	9	0	7	9	C 73
0	3	4	—	—	—	14	0	0	8	4	15	0	6	15	B 52
—	—	—	—	—	—	3	1	0	1	2	1	1	1	2	A
—	—	—	—	—	—	17	1	0	1	17	1	1	1	17	D 51
0	5	0	—	—	—	11	0	0	1	6	1	0	10	2	Sb 53.72
—	—	—	—	—	—	2	1	0	1	2	1	1	1	2	A
—	—	—	—	—	—	17	1	0	1	17	1	1	1	17	D 51
—	—	—	—	—	—	—	0	1	0	—	1	0	1	1	Sb 53.72
15	0	0	—	—	—	—	1	9	3	—	1	2	1	10	R b
1	13	4	—	—	—	—	0	3	3	—	0	2	5	10	} B b
—	—	—	—	—	—	—	0	16	11 1/5	—	0	7	9	15	
—	—	—	—	—	—	—	0	16	11 1/5	—	0	7	9	15	F b 36
Wood,															

Wood,

Inwards.

Inwards.

Inwards.		RATES.		DUTIES TO BE		References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.		
L. s. d.	L. s. d.	By British.	By Strangers.	L. s. d.	L. s. d.	
		L. s. d. 20 ^{ths}	L. s. d. 20 ^{ths}	L. s. d. 20 ^{ths}	L. s. d. 20 ^{ths}	
Anchor stocks, the piece	—	—	—	—	—	B 49
of the British plantations in America, free.	—	—	—	—	—	C 73
of any part of Europe, except Ireland and France	—	0 1 10 18	0 1 11 18	0 1 9	—	
of Ireland, and all other places, except France and any French colony or plantation	—	0 1 7 3	0 1 8 3	0 1 5 5	—	
Battens, 6½ inches wide or under, the hundred, containing six score	—	—	—	—	—	B 49
of the British plantations in America, free.	—	—	—	—	—	C 73
of any part of Europe, except Ireland and France	—	0 7 1 17 ½	0 7 5 12 ½	0 6 6 15	—	
of Ireland, and all other places, except France and any French colony or plantation	—	0 5 11 16 ¼	0 6 3 11 ½	0 5 4 13 ¾	—	
Beech boards, two inches thick or under, the hundred, containing 120	—	—	—	—	—	B 49
of the British plantations in America, free.	—	—	—	—	—	C 73
of any part of Europe, except Ireland and France	—	1 2 10 16	1 3 10 16	1 1 0	—	
of Ireland, and all other places, except France and any French colony or plantation	—	0 19 1 16	1 0 1 16	0 17 3	—	
Beech planks, above two inches thick, the load, containing 50 feet	—	—	—	—	—	B 49
of the British plantations in America, free.	—	—	—	—	—	C 73
of any part of Europe, except Ireland and France	—	0 11 5 8	0 11 11 8	0 10 6	—	
of Ireland, and all other places, except France and any French colony or plantation	—	0 9 6 18	0 10 0 18	0 8 7 10	—	
Beech quarters, under five inches square, the hundred, containing 120	—	—	—	—	—	B 49
of the British plantations in America, free.	—	—	—	—	—	C 73
of any part of Europe, except Ireland and France	—	—	—	—	—	
of Ireland, and all other places, except France and any French colony or plantation	—	—	—	—	—	

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Wood, vocat.

Wood,

Wood, vocat.

Inwards.

of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation
Beech quarters, five inches square, and under eight
inches, the hundred, containing 120
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation
Box wood, the ton, containing 20 hundred weight,
each hundred containing 112 lb
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation
Box wood for combs, the thousand pieces
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation
Deals from Russia, and all other countries, not particular-
ly rated, exceed. 20 feet in length, the hund. cont. 120
of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation

RATES.				DUTIES TO BE						Repaid on due exportation.	References to the Table, &c p. 74. 5. 6.				
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.			By Strangers.								
By British.		By British.		By British.		By Strangers.		By Strangers.							
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.				
				20ths		20ths		20ths		20ths					
				l.	s.	d.	l.	s.	d.	l.	s.	d.			
				0	11	5	0	11	11	8	0	10	6		
				0	9	6	0	10	0	18	0	8	7	10	
				5		0		0		0		0		0	
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				—											

Wood,

W

[255]

W

Inwards.

Inwards.

Deals from Sweden, or any other country, of 20 feet in length, or under, not otherwise rated, the hundred, containing 120 —	
of the British plantations in America, free.	
of any part of Europe, except Ireland and France of Ireland, and all other places, except France and any French colony or plantation —	
Ebony wood, the hundred weight, containing 112 lb —	
And vide in E.	
of the British plantations in America, free.	
of any part of Europe, except Ireland and France of Ireland, and all other places, except France and any French colony or plantation —	
Fire wood, the fathom —	
of the British plantations in America, free.	
of any part of Europe, except Ireland and France of Ireland, and all other places, except France and any French colony or plantation —	
Fir quarters, under five inches square, the hundred, containing 120 —	
of the British plantations in America, free.	
of any part of Europe, except Ireland and France of Ireland, and all other places, except France and any French colony or plantation —	
Fir quarters, of five inches square, and under eight inches, the hundred, containing 120 —	

Wood, vocat.

RATES.		DUTIES TO BE				Repaid on due exportation.		References to the Table, &c. p. 74. 5. 6.	
By 12 Car. II. cap. 4.		Paid on importation, By British.		By Strangers.		By Strangers.			
l.	s. d.	l.	s. d. 20ths	l.	s. d. 20ths	l.	s. d. 20ths		
—	—	1	8 7 10	1	9 10 10	1	6 3	B 49	
—	—	1	3 11 5	1	5 2 5	1	1 6 15	C 73	
2 0 0	—	—	—	—	—	—	—		
—	—	0 11 5 8	—	0 11 11 8	—	0 10 6	—	B 49	
—	—	0 7 8 8	—	0 8 2 8	—	0 6 9	—	A	
—	0 8 0	—	—	—	—	—	—		
—	—	0 2 3 9 3 3	—	0 2 4 13 1 3	—	0 2 1 4	—	B 49	
—	—	0 1 10 9 3 3	—	0 2 0 3 3	—	0 1 8 14	—	C 73	
—	2 0 0	—	—	—	—	—	—		
—	—	0 11 5 8	—	0 11 11 8	—	0 10 6	—	B 49	
—	—	0 9 6 18	—	0 10 0 18	—	0 8 7 10	—	C 73	

Wood, vocat.

Wood,

W

[256]

W

Inwards.

of the British plantations in America, free.
of any part of Europe, except Ireland and France
of Ireland, and all other places, except France and
any French colony or plantation

Handfcoops, the dozen

Handspikes, the hundred, containing 120

of the British plantations in America, free.

of any part of Europe, except Ireland and France -
of Ireland, and all other places, except France and
any French colony or plantation

Kilderkin staves, the hundred, containing 120

of the British plantations in America, free.

of any part of Europe, except Ireland and France —
of Ireland, and all other places, except France and
any French colony or plantation —

Shipping, eight inches square and under, the
hundred, containing 120 —————
of the British plantations in America, free.

of any part of Europe, except Ireland and France

of Ireland, and all other places, except
France and any French colony or plantation

for shipping, above eight inches square, to pay as timber. the load —————

of the British plantations in America, free.

of any part of Europe, except Ireland and France

Wool, vocat.

Knees of oak

RATES.				DUTIES TO BE				Reference to the Table, &c. p. 74. 5. 6.				
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on Importation.				Repaid on due exportation.				
By British.		By Strangers.										
L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.	
—	—	—	—	1	8	7	10	1	9	10	3	—
—	—	—	—	1	3	11	5	1	5	2	5	6
—	—	—	0	2	0	5	14	0	0	6	0	3
—	—	—	1	0	0	—	—	—	—	—	—	—
—	—	—	—	0	5	8	14	0	5	11	14	3
—	—	—	—	0	4	9	9	0	5	0	9	3
—	—	—	0	2	6	—	—	—	—	—	—	—
—	—	—	—	0	0	8	11	0	0	8	19	7
—	—	—	—	0	0	7	3	0	0	7	11	6
—	—	—	5	0	0	—	—	—	—	—	—	—
—	—	—	—	1	8	7	10	1	9	10	3	—
—	—	—	—	1	3	11	5	1	5	2	5	6
—	—	—	1	10	0	—	—	—	—	—	—	—
—	—	—	—	0	8	7	1	0	8	11	11	7

Wood,

References
to the
Table, &c
p. 74-5.6

W

W

Inwards.

of Ireland, and all other places, except France }
 and any French colony or plantation ——— }
 Plank, the load, containing fifty feet solid ——— }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and France }
 of Ireland, and all other places, except France }
 and any French colony or plantation ——— }
 Timber, the load ——— }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and }
 France ——— }
 of Ireland, and all other places, except France }
 and any French colony or plantation ——— }
 Olive wood, the ton, containing 20 hundred weight, }
 each hundred containing 112 lb ——— }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and France }
 of Ireland, and all other places, except France and }
 any French colony or plantation ——— }
 Pailing boards, the hundred, containing 120 ——— }
 of the British plantations in America, free. }
 of any part of Europe, except Ireland and France }
 of Ireland, and all other places, except France and }
 any French colony or plantation ——— }
 Planks of Ireland, the foot ——— }
 And vide also in P.

DUTIES TO BE

RATES.

By 12. Car. II. cap. 4			By 11 Geo. I. cap. 7.			Paid on importation. By British.			By Strangers.			Repaid on due exportation.				
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.		
—	—	—	—	—	—	1	18	3	2	2	0	3	12	1	14	6
—	—	—	3	0	0	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	0	17	2	2	0	17	11	2	0	15	9
—	—	—	—	—	—	0	14	4	7	0	15	1	7	0	12	11
—	—	—	1	10	0	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	0	8	7	1	0	8	11	11	0	7	10
—	—	—	—	—	—	0	7	2	3 $\frac{1}{2}$	0	7	6	13 $\frac{1}{2}$	0	6	5
—	—	—	10	0	0	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	2	17	3	—	2	19	9	—	2	12	6
—	—	—	—	—	—	2	7	10	10	2	10	4	14	2	3	1
—	—	—	0	6	8	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	0	1	10	18	0	1	11	18	0	1	9
—	—	—	—	—	—	0	1	7	3	0	1	8	3	0	1	5
0	0	1 $\frac{1}{2}$	—	—	—	0	0	0	5 $\frac{3}{4}$	0	0	0	6 $\frac{3}{4}$	0	0	0

Wood,

17
Wood, vocat.

Inwards.

Wood, vocat.

Inwards.

Round wood, the hundred, containing 120 of the British plantations in America, free.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			</
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Wood, vocat.

Wood,

Inwards.

{ single, under 24 feet in length, the hundred, }
 containing 120 —————
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France
 of Ireland, and all other places, except France }
 and any French colony or plantation ———
 double, of 24 feet in length and upwards, the }
 hundred, containing 120 —————
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France
 of Ireland, and all other places, except France }
 and any French colony or plantation ———
 of the British plantations in America, free.
 of any part of Europe, except Ireland and France,
 every 20 s. value upon oath —————
 of Ireland, and all other places, except France and }
 any French colony or plantation, every 20 s. value }
 upon oath —————
 Wood of France, every 20 s. of the rate, or value upon }
 oath —————
 Wood of any French colony or plantation, every 20 s. of the rate, }
 or value upon oath —————
 Note, that all sorts of Masts, Timber, Boards, &c. im- }
 ported in ships not belonging to Great-Britain or Ireland, }
 or foreign built, pay duty as if imported by aliens. 12 Car. II. }
 cap. 18. § 9.

Wood, vocat.

Uses

RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.		
l.	s.	d.	l.	s.	d.	l.	s.	
—	—	—	2	0	0	—	—	—
—	—	—	—	—	—	0	11	5
—	—	—	—	—	8	0	11	11
—	—	—	—	—	—	0	10	6
—	—	—	—	—	—	0	9	6
—	—	—	—	—	18	0	10	0
—	—	—	—	—	—	0	8	7
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
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—	—	—	—	—	—	0	10	0
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—	—	—	—	—	—	0	10	0
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—	—	—	—	—	—	0	10	0
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—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
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—	—	—	—	—	—	0	10	0
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—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
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—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
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—	—	—	—	—	—	0	11	11
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—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—	—	—	—	—	—	0	11	11
—	—	—	—	—	—	0	10	0
—								

But

W

[261]

W

Inwards.

Y.

CAble yarn, the hundred weight, containing 112 lb —
 Camel or Mohair yarn, the pound —
*But Mohair yarn of the product of Asia, may not be im-
 ported from the Streights, or the Levant seas, unless
 from those ports which are within the grand seignor's
 dominions. See Goods inwards, Art. 9. in the Index.*

Cotton yarn, the pound —
*not of the East-Indies, the pound —
 of the East-Indies, the pound —*

Grogram yarn, the pound —
 Irish yarn, the pack, containing four hundred weight, }
 at six score pound to the hundred — }
*But if imported directly from thence by British or Irish,
 upon certificate and oath, free. See Ireland in the
 Index.*

Raw linen yarn { Dutch, the pound —
 { French, the pound —
 Sail yarn, the pound —
 Spruce, or Muscovia yarn, the hundred weight, con-
 taining 112 lb —
*But by 24 Geo. II. cap. 46. after 25 March 1752, all
 the duties on Dutch, French, Spruce, or Muscovia, and
 all other Raw linen yarns, are repealed, and cease,
 and in lieu thereof, the following duty is to be paid :*

RATES.				DUTIES TO BE				References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.		By 11 Geo. I. cap. 7.		Paid on importation.		Repaid on due exportation.		
l.	s.	d.	l.	s.	d.	l.	s.	
0	13	4	—	—	—	—	—	B 54
0	2	6	—	—	—	0	0	A
0	1	0	—	—	—	0	0	
0	3	0	—	—	—	0	0	C 27
5	0	0	—	—	—	0	0	B 30
0	1	0	—	—	—	0	0	A
2	13	4	—	—	—	0	0	

Yarn, vocat.

Y

Y

Inwards.

For every pound weight of French, Dutch, Muscovia, or Spruce raw linen yarn, and all other Raw linen yarn imported, of the manufacture of any part or place not belonging to the crown of Great-Britain —

But by the 29th of Geo. II. cap. 15, after the 24th of June, 1756, Raw or Brown linen yarns made of FLAX, and known by the names of Dutch, French, Spruce, or Muscovia yarn, or any other foreign Raw or Brown linen yarn made of FLAX, may be imported into this kingdom, in British-built ships legally navigated, for the space of fifteen years, and to the end of the then next Sessions of parliament, FREE.

Provided, that due entries are made, and the goods landed in the presence of the proper officers of the Custom-house.

Linen yarn, whitened or bleached, &c. See Incls.

Scotch yarn, the pound —

But by the Act of Union, 5 Ann. cap. 8. free.

Wick yarn, the dozen pound —

Woollen, or Bay yarn, the hundred weight, containing 112 lb —

By 12 Geo. II. cap. 21. § 1. if regularly imported from Ireland, free.

Worsted yarn, being two or more threads twisted, or thrown, the pound —

By 26 Geo. II. cap. 11. Woollen or Bay yarn, and Worsted yarn, may be imported from any port in Ire-

Yarn, vocat.

RATES.				DUTIES TO BE				Repaid on due exportation.	References to the Table, &c. p. 74. 5. 6.
By 12 Car. II. cap. 7.		By 11 Geo. I. cap. 7.		Paid on importation.					
l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.	l. s. d.	l. s. d.		
0 1 0	—	0 9 0	0 2 1 17 1/2	0 2 3 4 1/2	0 11 5 1/4	0 11 3	—	C 73	
3 6 8	—	—	0 12 10	0 13 8	—	—	—	A	
—	—	0 3 0	0 8 12 7/8	0 9 1 7/8	0 7 15 1/4	—	—	C 73	

land

Y

Y

W a

Inwards.

land to any port in Great-Britain. For license, bond, and other regulations, see Wool 54 in the Index.
Yokes for oxen, the pair —

ALL OTHER GOODS, not before particularly rated, for every 20 s. of their real values and prices, as ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them —

But if undervalued, may be taken by the officers for the use of the crown. See the Rule at the end of Rates outwards, and the fourth rule of the Additional book of rates, and 11 Geo. II. cap. 7. § 7.

RATES.		DUTIES TO BE				References to the Table, &c p. 74. 5. 6.
By 12 Car. II. cap. 4.	By 11 Geo. I. cap. 7.	Paid on importation.		Repaid on due exportation.		
l. s. d.	l. s. d.	By British.	By Strangers.	l. s. d.	l. s. d.	
		l. s. d. 20 ^{ths}	l. s. d. 20 ^{ths}			
	0 1 0	0 0 3 17 ² / ₁₀	0 0 3 0 ⁹ / ₂₀	0 0 2 11 ³ / ₄	C 73	
		0 4 9 9	0 5 0 9	0 4 3 15	C 73	

T H E

SUBSIDY OF TONNAGE,

Upon all WINES to be brought into the Port of LONDON, and all other Ports of *Great-Britain*, and Dominions thereof, by *British*.

	l.	s.	d.
G Ascoign and French wines, brought into the port of London, } the ton to pay _____	4	10	0
Brought into all other ports, to pay _____	3	0	0
Rhenish wines brought into any port, the awm _____	1	0	0
Muscadels, Malmfies, and other Wines of the Levant, brought } into the ports of London, Bristol, or Southampton, the butt } or pipe to pay _____	2	5	0
Brought into all other ports, to pay _____	1	10	0
Sacks, Canaries, Malagaes, Maderaes, Romneys, Hollocks, Bas- } tards, Tents, and Allicants, brought into the port of London, } the butt or pipe to pay _____	2	5	0
Brought into all other ports, to pay _____	1	10	0

All merchant-strangers bringing in any sorts of the said Wines, are to pay thirty shillings in the ton, over and above the aforesaid rates which the native pays; including twenty shillings the ton formerly paid to his majesty, by the name of Southampton duties for Muscadales, Malmfies, and all other Wines of the growth of the Levant.

For which sort of Wines, the stranger is also to pay to the use of the town of Southampton, for every butt or pipe, the sum of ten shillings.

Moreover, the stranger is to pay the ancient duty of Butlerage, which is two shillings upon every ton.

Note, that such Wines as shall be landed in any of the Out-ports, and custom paid, and afterwards brought to the port of London by certificate, shall pay so much more custom, as they paid short of the duty due in the port of London. See pages 7 and 274, 275.

For the other duties on Wine, see the respective branches.

THE

TO TALL AMOUNT

OF THE

SUBSIDY of TONNAGE, and other DUTIES,

To be paid upon

ALL WINES brought into the Port of London, and all other
Ports of *Great-Britain* ;

AND ALSO,

Of the Drawback thereof to be repaid upon due Exportation.

W I N E S.

DUTIES TO BE

Paid on importation.		Repaid on due exportation.		References to the Table, &c.	
By British, and in British ships.		If imported by British, &c.		If imported by strangers, &c.	
L.	s. d.	L.	s. d.	L.	s. d.
61	16	66	1	30	15
59	17	63	11	28	6
36	12	41	0	31	17
34	2	37	19	28	16
29	18	33	19	25	2
27	19	31	9	22	12
33	14	38	4	28	19
35	6	40	2	28	19
30	15	34	16	25	19
28	13	32	3	23	6
32	4	36	10	25	19
29	19	33	14	23	6
54	2	—	—	—	—
52	2	—	—	—	—
26	18	—	—	—	—
24	2	—	—	—	—
22	6	—	—	—	—
19	17	—	—	—	—
24	8	—	—	—	—

Imported into London, the ton

By retailers — { French wines in casks — filled —
 Rhinish, German, or Hungary wines, unfilled —
 in casks — { filled —
 Portugal, or Madeira wines, in casks unfilled —
 Levant wines in } in ships qualified — filled —
 flasks or bottles } in ships unqualified — filled —
 Levant, and all } in ships qualified — filled —
 other wines, in } other wines, in unfilled —
 casks — } in ships unqualified filled — unfilled —
 For prisaige — { French wines in casks — filled —
 Rhinish, German, or Hungary wines, unfilled —
 in casks — { filled —
 Portugal, Madeira, Levant, and all unfilled —
 other wines, in casks — filled —
 Levant wines in flasks or bottles — filled —
 And besides the } All Wines imported into the port of Lon- l. s. d.
 afore said du- } don, are to pay for the use of the
 ties payable to } Orphans of the said city, for every
 the crown — } ton, as by 5 and 6 Will. and Mar.
 cap. 10. § 7. } 0 4 0

And

W I N E S.

And also, if imported by Strangers, the ancient duty of } 20
Butlerage, which is for every ton —————

French wines in casks ————— filled —
Rhenish, German, or Hungary wines, the same unfilled
as into London.

Portugal, or Madeira wines, in casks

Levant wines in flasks or bottles —	into Bristol, or South- ampton —	{	in ships qua- lified —	{	filled —
		{	in ships un- qualified —	{	filled —
	into other Out-ports	{	in ships qua- lified —	{	filled —
		{	in ships un- qualified —	{	filled —

Levant	into Bristol,	in ships qua-	filled —
wines in	or South-	lified —	unfilled
casks —	ampton —	in ships un-	filled —
		qualified —	unfilled
	into other	in ships qua-	filled —
	Out-ports	lified —	unfilled
		in ships un-	filled —
		qualified —	unfilled

Imported into the Out-ports, the ton

For sale

DUTIES TO BE

References
to the
Table, &c.
P. 74. 5. 6.

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Paid on importation.				Repaid on due exportation.				References to the Table, &c. P. 74. 5. 6.							
By British, and in British ships.				By British, &c.				If imported by British, &c.							
l.	s.	d.	$\frac{1}{20}$	l.	s.	d.	$\frac{1}{20}$	l.	s.	d.	$\frac{1}{20}$				
56	11	8	17	60	16	4	1	21	18	3	18	25	17	11	2
54	6	8	7	58	0	5	19	19	18	10	10	23	7	8	2
24	7	3	2	28	8	3	2	16	5	4	1	20	1	4	1
21	13	9	18	25	4	0	6	14	0	3	11	17	5	5	19
29	3	9	2	33	13	9	2	20	13	10	1	24	18	10	1
30	16	14	35	12	6	14	20	13	10	1	24	18	10	1	1
27	13	9	2	32	3	9	2	19	3	10	1	23	8	10	1
29	0	6	14	33	10	6	14	19	3	10	1	23	8	10	1
26	10	5	2	30	11	9	2	18	8	10	1	22	4	10	1
23	11	6	1	27	1	8	9	15	17	11	4	19	3	2	2
28	0	1	18	32	6	6	14	18	8	10	1	22	4	10	1
24	16	11	42	28	11	10	3	15	17	11	14	19	3	2	2
25	3	9	2	29	4	9	2	17	1	10	1	20	17	10	1
22	8	1	5	25	18	3	13	14	14	6	18	17	19	9	6
26	7	9	2	30	14	1	8	17	1	10	1	20	17	10	1
23	8	10	13	27	3	9	4	14	14	6	18	17	19	9	6

Imported

Imported into the Out-ports, the ton

W I N E S.

DUTIES TO BE

DUTIES TO BE										References to the Table, &c. p. 74. 5. 6.			
Paid on importation.				Repaid on due exportation.									
By British, and in British ships.				By strangers, in any ships, or by British in ships not belonging to G. Brit. or Irel. or foreign built.		If imported by British, &c.		If imported by strangers, &c.					
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.		
25	3	9	2	29	4	9	17	1	20	17	10	1	} Z b
22	8	1	5	25	18	3	14	6	17	19	9	6	
26	7	9	2	30	14	1	17	1	20	17	10	1	} FY37
23	8	10	13	27	3	9	14	6	17	19	9	6	
57	3	10	16	61	8	6	22	6	26	6	0	8	} Z c
54	17	4	15	58	11	2	20	6	23	14	9	14	
25	5	6	—	29	6	6	16	17	20	13	6	—	} Z c
22	9	10	10	26	0	0	14	10	17	16	2	7	
30	2	0	—	34	12	0	21	6	25	11	0	—	} Z c
31	14	9	12	36	10	9	21	6	25	11	0	—	
28	12	0	—	33	2	0	19	16	24	1	0	—	} Z c
29	18	9	12	34	8	9	19	16	24	1	0	—	
27	9	0	—	31	10	0	19	1	22	17	0	—	} Z c
24	7	6	13	27	17	9	16	8	19	13	10	10	
28	18	4	16	33	4	9	19	1	22	17	0	—	} Z c
25	13	0	4	29	7	10	16	8	19	13	10	10	

For sale	{	All other Wines in casks	{	in ships qualified	filled	{	unfilled				
				in ships unqualified	filled			{	unfilled		
				in ships qualified	filled					{	unfilled
				in ships unqualified	filled						
For private use	{	Levant wines in flasks or bottles	{	into Bristol, or Southampton	filled	{	unfilled				
				into other	filled			{	unfilled		
				into Out-ports	filled					{	unfilled
				into Bristol, or Southampton	filled						

Imported

W I N E S.

Imported into the Out-ports, the ton

W I N E S.

Levant wines in casks —		{	into other Out-ports	{	in ships qua- lified —	{	filled — unfilled	{	filled — unfilled
All other Wines in casks —		{	in ships qua- lified —	{	filled — unfilled	{	filled — unfilled	{	filled — unfilled
French wines in casks —		{	filled — unfilled	{	filled — unfilled	{	filled — unfilled	{	filled — unfilled
Rhenish, German, or Hungary wines, the same as into London.		{	filled — unfilled	{	filled — unfilled	{	filled — unfilled	{	filled — unfilled
Portugal, or Madeira wines, in casks		{	filled — unfilled	{	filled — unfilled	{	filled — unfilled	{	filled — unfilled
Levant wines in flasks or bottles —		{	into Bristol, or South- ampton —	{	in ships qua- lified —	{	filled — unfilled	{	filled — unfilled
Levant wines in flasks or bottles —		{	into other Out-ports	{	in ships qua- lified —	{	filled — unfilled	{	filled — unfilled

Imported into the Out-ports, the ton

References
to the
Table, &c.
p. 74. 5. 6.

If imported
by British,
&c.

By British,
and in Bri-
tish ships.

By British,
and in Bri-
tish ships.

By British,
and in Bri-
tish ships.

By British,
and in Bri-
tish ships.

By British,
and in Bri-
tish ships.

By British,
and in Bri-
tish ships.

By British,
and in Bri-
tish ships.

By British,
and in Bri-
tish ships.

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Fy37

Imported

DOLLER 30 BE

Imported

WINE S.

DUTIES TO BE

W I N E S.		Paid on importation.		Repaid on due exportation.		References to the Table, &c.
		By British, and in British ships.	By strangers, in any ships, or by British in ships not belonging to G. Brit. or Irel. or foreign built.	If imported by British, &c.	If imported by strangers, &c.	
		L. s. d.	L. s. d.	L. s. d.	L. s. d.	
By retailers —	Levant wines in casks —	28 1 0	32 2 0	19 9 0	23 5 0	Z b
	into Bristol, or South-ampton —	26 6 11	29 17 8	17 14 11	21 0 1	Z c
	in ships qualified —	29 10 4	33 16 9	19 9 0	23 0 1	Z b
	in ships unqualified —	27 12 4	31 7 3	17 14 11	21 0 1	Z c
	into other Out-ports —	26 14 0	30 15 0	18 2 0	21 0 1	Z b
	in ships qualified —	25 3 6	28 13 8	16 11 6	19 8 12	Z c
	in ships unqualified —	27 18 4	32 4 2	18 2 0	21 0 1	Z b
	in ships qualified —	26 4 3	29 19 3	16 11 6	19 8 12	Z c
	in ships unqualified —	26 14 0	30 15 0	18 2 0	21 0 1	Z b
	in ships qualified —	25 3 6	28 13 8	16 11 6	19 8 12	Z c
For prifage —	French wines in casks —	27 18 4	32 4 2	18 2 0	21 0 1	Z c
	Rhenish, German, or Hungary wines, the same as into London.	26 4 3	29 19 3	16 11 6	19 8 12	Z c
	Portugal, Madeira, Levant, and all other Wines, in casks —	51 5 7	—	17 8 1	—	Rz37
	Levant wines in flasks or bottles —	49 12 11	—	16 6 17	—	Z d
But if after Wines have been entered and landed in any Out-port, they should be brought to London, or within twenty miles of the Royal Exchange, the difference between such Out-port and London duties must be first paid to the collector of the Customs nearest to the place from whence the Wines are to be removed (26 Geo. II. cap. 12. § 1.) being what hath been usually called the LONDON DUTY, and is as follows:		19 12 0	—	12 4 0	—	
		17 10 2	—	10 11 4	—	
		21 8 0	—	13 12 0	—	

WINE S.

Rhenish, German and Hungary, wine — (Nil)

French wines, the ton —
 Spanish, Portugal, Levant, and all other Wines (except Levant — in flasks or bottles —
 wines from Bristol or Southampton) the ton imported — in casks —
 Levant wines, imported into Bristol or Southampton — in flasks or bottles —
 in casks —

And besides the aforesaid duties payable to the crown, all Wines of the growth of } l. s. d.
 the Levant, imported into any port by strangers, are to pay for the use of the town } 0 10 0
 of Southampton, for every pipe or butt — (see pag. 267.) —

Wine lees imported into any port, are to pay the same duties as Wine; but are exempted from drawback upon exportation. 1 Geo. II. cap. 17.

Note, No Wines, except of the dominions of the great duke of Tuscany in open flasks, or of Turkey, or any other parts of the Levant seas, may be imported in flasks or bottles.

And that though part of the duties on Wines may be secured by bond, yet as that does not frequently happen, all the duties are here computed, as paid down in ready money; therefore, when bond is to be given, you must consult the Additional duty, Impost on wines, and Impost 1692.

But Wines may not be brought in any other than British or Irish ships, or ships of the built of the country of which they are the growth, or of the port where they can only, or are most usually first shipped; nor from the Netherlands or Germany, except Rhenish or Hungary wines from Hamburg. Vide Deal boards, and Goods inwards, Art. 6. in the Index.

For other regulations, vide Wines in the Index.

References
to the
Table, &c
p. 74. 5. 6.

LONDON DUTY to be				Repaid on due			
Paid on re- moval.				exportation.			
l.	s.	d.	$\frac{1}{20}$	l.	s.	d.	$\frac{1}{20}$
4	4	7	4	4	4	7	4
4	10	0	—	4	10	0	—
4	1	0	—	4	1	0	—
3	0	0	—	3	0	0	—
2	14	0	—	2	14	0	—

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THE NEW YORK

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THE
RATES of MERCHANDIZE
OUTWARDS,

Referred to by the

Act of TONNAGE and POUNDAGE,

Anno 12 CAR. II. cap. 4. § 2. 7.

WITH

The NET DUTIES payable on each SPECIES of GOODS
and MERCHANDIZE (subject thereto) by that or any
subsequent Act of Parliament.

Together with the

SUBSIDY of POUNDAGE,

Of SIXPENCE in the POUND, to be paid on the exportation
of FOREIGN GOODS used in DYING, &c.

THE

RATES of MERCHANDIZE.

✂ It is to be observed, in regard to those goods which on exportation are exempted from duty by 8 Geo. I. cap. 15. that they are not intitled to such exemption, unless due entries thereof be first made in the Custom-house, expressing qualities and quantities, and the goods shipped by the proper officers, in the same manner and form as was practised before the making the said Act; which being omitted, the goods are liable to payment of duty as before. 8 Geo. I. cap. 15. § 9.

Outwards.

A.

A Labaster, the load —
A Allum, British, the hundred weight, containing 112 lb —
 Apothecary and Confectionary wares of all sorts, the hundred weight —

Ale. See Beer.

Anvils, the hundred weight, containing 112 lb —
 Apples, the bushel —
 Apples, vocat. Pippins, the bushel —
 Aqua vitæ, the hoghead —
For the drawback of Excise on Spirits, see Chapter the 3d.
 Ashes of British wood, the last, containing 12 barrels —
But White ashes are prohibited to be exported, as per Index.

B.

B Acon, the fitch —
 Bags, the dozen —
 Bandaliers, the hundred —
 Beef, the barrel —
For the bounty, see Chapter the third.
 Beer, the ton. Vide after Merchandize outwards.
 Beer eager, the ton —
 Bell-metal, the hundred weight, containing 112 lb —
But Bell-metal is prohibited to be exported, as per Index.

Bellows, the dozen —
 Billets, the thousand —
 Birding-pieces, the piece. Vide Iron ware.
 Bird-lime, the hundred weight, containing 112 lb —

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

by 3 and 4 Will. and Mar. cap. 8. free.

by 8 Geo. I. cap. 15. free.

by 3 and 4 Will. and Mar. cap. 8. free.

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

Biscuit

A

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B

RATE by 12 Car. II.				DUTY.			References to the Table, &c. p. 74. 5. 6.
l.	s.	d.	l.	s.	d.	20ths	
2	0	0	0	0	0	0	T b
1	0	0	0	1	0	0	
2	0	0	0	0	0	0	
0	10	0	0	0	0	0	
0	1	0	0	0	0	0	
0	1	0	0	0	0	0	
2	0	0	0	0	0	0	
1	13	4	0	0	0	0	
0	10	0	0	0	0	0	
0	10	0	0	0	0	0	
0	10	0	0	0	0	0	
3	0	0	0	0	0	0	
1	0	0	0	0	0	0	
4	0	0	0	0	0	0	
0	6	0	0	0	0	0	
2	0	0	0	0	0	0	
1	10	0	0	0	0	0	

Outwards.

	RATE by 12 Car. II.		DUTY.			References to the Table, &c p. 74. 5. 6.
	l.	s. d.	l.	s. d.	20 ^{ths}	
<i>Biscuit and Bread</i> —						
Boxes, vocat. Tobacco-boxes. Vide Haberdashery.						
Bodies { vocat. Stitched bodies with silk, the pair — } Vide gar- { of whalebone, the pair — } ments.	0	6 8				
Bones, vocat. Ox-bones, the thousand —	0	5 0				
Books printed, unbound or bound, the hundred weight, at 112 lb —	0	16 8				
Brass manufactures of all sorts, the hundred weight, con- taining 112 lb —						
<i>Brass wire, made in Great-Britain</i> —						
Bridles, the dozen —	0	1 8				
Brushes, <i>British</i> , of heath, the dozen —	0	10 0				
Buck-weed, the quarter. Vide Corn.						
Buttons of hair, the small groce, containing 12 dozen —	0	0 6				
Butter, good or bad, the barrel —	3	0 0				
{ Barnstaple coarse, of twenty pounds weight and under, the bay —	0	12 6				
{ Manchester, or Barnstaple fine, and all other single bays, not exceeding 34 pounds weight, the piece	1	0 0				
{ Double bays, the piece, in weight from 34 pounds weight, to 60 pounds weight —	2	0 0				
{ Minikin bays, cont. in weight from 60 pounds weight, to 90 pounds weight, to pay as three single bays —	3	0 0				
{ And if they do contain above 90 pounds in weight, and not above 112 pounds, to pay all duties as for four single bays, and no more —	4	0 0				

Bays, vocat.

B

by 11 and 12 Will. III. cap. 20. free.

by 8 Geo. I. cap. 15. free.

by 7 Ann. cap. 8. free.

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

by 3 and 4 Will. and Mar. cap. 8. free.

by 11 and 12 Will. III. cap. 20. free.

B

Outwards.

Bottles. See Glass.

Bricks. See Earthen-ware.

Bullion. See Coin.

C.

Calve skins, the dozen, of 36 pounds weight, undressed }
and dressed —

By strangers —

No one skin in any dozen, dressed or undressed, to exceed
four pounds in weight.

But by 20 Car. II. cap. 5. Calve skins tanned, tawed, or
dressed, pay the hundred weight, containing 112 lb —
For the drawback of Excise, see Chapter the third.

Cambodium, the pound —

Candles { the dozen pound —

the barrel, containing ten dozen pound —

Canvas, British, tufted, the piece, containing 30 yards.
Vide Linen.

Canvas, Shropshire-making, the hundred ells, containing five
score. Vide Linen.

Cap { vocat. Monmouth caps, plain, the dozen —

vocat. Monmouth caps, trimmed, the dozen —

Buttoned, British-making, the dozen —

of wool, black, the dozen —

Cards, vocat. { Stock cards, the dozen —

Tow cards, new, the dozen —

Cards,

B

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C

RATE by 12 Car. II.		DUTY.		References to the Table, &c p. 74. 5. 6
l.	s. d.	l.	s. d.	
2	10 0			
5	0 0			
		0	1 0	T b
0	1 6			
0	5 0			
2	10 0			
0	6 0			
0	12 0			
0	8 4			
0	10 0			
1	4 0			
0	5 0			

by 8 Geo. I. cap. 15. free.
by 3 and 4 Will. and Mar. cap. 8.
free.

by 8 Geo. I. cap. 15. free.

by 11 and 12 Will. III. cap. 20. free.

by 8 Geo. I. cap. 15. free.

Outwards.

Outwards.

		RATE by 12 Car. II.		DUTY.		References to the Table, &c. p. 74, 5. 6.		
		l.	s.	d.	l.	s.	d.	20ths
Cards { Wool cards, { New, the dozen		0	10	0	0	0	0	6
	vocat. — { Old, the dozen	0	6	0	0	0	0	3
Playing cards, the hundred weight, at 112 lb		0	5	0				12
Cards may be exported free of the stamp duty, on security.								
For regulations thereon, see Cards in the Index.								
Card-boards, the small groce, containing 12 dozen		1	0	0				
Carpets, Northern, the piece		0	11	8				
Catlings, or British hatmakers fringes, the groce, containing 12 dozen		0	16	0				
Cheese, the hundred weight, containing 112 lb		1	0	0				
Cloaks old, the piece. Vide Garments.								
Cloak bags, the dozen		0	15	0				
Clocks.—Boxes, Cases, or Dial plates, for Clocks of any metal without the movements made up fit for use, and the maker's name, prohibited to be exported, on forfeiture and 20l. 9 and 10 Will. III. cap. 28. § 2.								
Coin or Bullion, foreign, exported under the regulations in the Index, free.								
Coin of gold or silver, British, prohibited to be exported, as per Index.								
Coaches and Chariots of all sorts, the piece		5	0	0				
Coals, vocat. {	Sea coals, the chalders, Newcastle measure, exported by British in British-built bot- toms	8	0	0				
	Sea coals, the chalders, London measure, ex- ported by British in British-built bottoms	5	0	0				

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

by 3 and 4 Will. and Mar. cap. 8. free.

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

Outwards.

Sea coals of Wales, or the West-country, which shall be transported into Ireland, the Isle of Man, or Scotland, to pay twelve pence the chalder, water measure. The officers of the ports to take good security for the landing of the said Coals respectively. The merchant-stranger to pay double Custom, if he carry out Coals in a foreign bottom; but if in any *British* bottoms, then fourteen shillings the chalder. That if any *British* transport Coals in strange-built bottoms, to pay strangers Custom.

But by 9 Ann. cap. 6. the Customs on Coals exported, are to pay as follow:

Coals of Wales, or the West of England (and by 9 Ann. cap. 23. § 90. of the West of Scotland) exported to Ireland or the Isle of Man, the chalder, containing 36 bushels, Winchester measure —

Coals to any of his majesty's plantations, the chalder, Winchester measure —

Coals to any other parts beyond the seas, { in British-built bottoms the chalder, Newcastle measure — } in foreign-built bottoms to Ireland or the Isle of Man —

Coals usually sold by to the plantations —
to other parts beyond { in British-built bottoms
the seas — } in foreign-built bottoms
Being one-third part of the rates charged thereon, in case they were shipped by Newcastle measure

Coals, vocat.

RATE by 12 Car. II.		DUTY.		References to the Table, &c p. 74. 5. 6.
l.	s. d.	l.	s. d. 20ths	
—	—	—	—	T b
—	—	—	—	
—	—	—	—	
—	—	—	—	
—	—	—	—	
—	—	—	—	
—	—	—	—	
—	—	—	—	
—	—	—	—	
—	—	—	—	
—	—	—	—	

Outwards.

	RATE by 12 Car. II.		DUTY.			References to the Table, &c p. 74. 5. 6.
	l.	s. d.	l.	s. d.	20ths	
Security to be taken at the port of exportation that Coals shipped for Ireland, Isle of Man, or the plantations, shall be landed respectively.						
And besides, for <i>All Coals exported to parts in British-built</i> Branch N ^o 30. <i>beyond the seas (except to bottoms</i> — } 12 Ann. cap. 9. <i>Ireland, Isle of Man, or</i> } § 11. <i>the plantations) the chal- in foreign-built</i> } <i>der, Newcastle measure bottoms</i> — }			0	3	0	S
Combs of wood, bone, or horn, or any other fort. Vide Haberdashery.			0	5	0	
Cobweb lawns, the yard —	0	0	8			by 8 Geo. I. cap. 15. free.
Comfits, the pound. See Confectionary.						
Coney-hair, or Wool, black or white, the pound —	0	6	0	0	3 12	T b
Copper of the produce of Great-Britain —						by 7 Ann. cap. 8. free.
Copperas (as excepted by 8 Geo. I. cap. 15.) for every 20 s. value upon oath —				0	1 0	T b
Copper manufactures of all sorts, the hundred weight, con- taining 112 lb —	0	16	8			by 8 Geo. I. cap. 15. free.
Cordage, tarred or untarred, the hundred weight, contain- ing 112 lb —	0	10	0			
Coverlets { of wool and hair, the piece —	0	1	8			by 11 and 12 Will. III. cap. 20. free.
of caddas, the piece —	0	1	3			
Curry-combs. Vide Iron ware.						
Cushions of Yorkshire, the dozen —	1	0	0			by 8 Geo. I. cap. 15. free.
Cottons, Northern, Manchester, Taunton, and Welch cot- tons, the hundred goods —	2	0	0			by 11 and 12 Will. III. cap. 20. free.

Cottons,

Outwards.

	RATE by 12 Car. II.		DUTY.			References to the Table, &c. p. 74. 5. 6.
	l.	s. d.	l.	s.	d. 20 ^{ths}	
Cottons, called Welch plains, the hundred goods	2	10 0	—	—	—	by 11 and 12 Will. III. cap. 20. free.
Barley, the quarter, containing eight bushels	0	10 0	—	—	—	
Beans, the quarter	0	10 0	—	—	—	
Malt, the quarter	0	10 0	—	—	—	
Oats, the quarter, containing eight bushels	0	6 8	—	—	—	by 1 Will. and Mar. cap 12. } free.
Pease, the quarter	0	10 0	—	—	—	and 11 and 12 Will. III. cap. 20. }
Corn { Wheat, the quarter	1	0 0	—	—	—	
Rye, the quarter	0	10 0	—	—	—	
Buck-wheat, the quarter	0	10 0	—	—	—	
For the bounty, see Chapter the third; and for the regulations, see Corn and Malt in the Index.						
Cyder, exported by 1 Will. and Mar. cap. 22. the ton, 0 1 0	—	—	—	—	—	by 8 Geo. I. cap. 15. free.
Clay { Fulling — } prohibited to be exported, as per Index.	—	—	—	—	—	
Scouring —	—	—	—	—	—	
Tobacco-pipe	—	—	—	—	—	
D.						
Annix, { of British making, the yard	0	9 9	—	—	—	} by 11 and 12 Will. III. cap. 20. free.
vocat. { Coverlets, British, the piece	0	3 4	—	—	—	
Dice (Haberdashers ware.)	—	—	—	—	—	
Dice may be exported free of the Stamp duty, on security.						
For the regulations, see Dice and Cards in the Index.						
Dimity, the yard	0	0 4	—	—	—	by 8 Geo. I. cap. 15. free.
Doublets of leather, the piece. Vide Garments.	—	—	—	—	—	
Dust of Cloves, of Ginger, of Lignum vitæ, of Mace, of Nutmeg, of Pepper, of all Spices, and the like, are to be exported Custom free, having paid at the importation.	—	—	—	—	—	

Emery-

Outwards.

E Mery-stones, the hundred weight, containing 112 }
 pounds }
 Bricks and Tiles of all sorts, the thousand }
 Earthen {
 All other sorts of Earthen and Stone-ware made }
 ware {
 in Great-Britain (not rated) the hundred parcels }

F Ennel-feed, the hundred weight, containing 112 }
 pounds }
 with silk or copper. Vide Silks.
 Figurettes {
 narrow, the piece }
 broad, the piece }
 Filozelloes broad, of silk, the yard. Vide Silks.
 Fire-locks, the piece. Vide Iron wrought.
Fish. See Herrings.

Fitches, the timber, containing 40 skins }
 Flannel, the yard }
 Flasks of horn. Vide Haberdathery ware.
Fowling pieces. See Iron wrought.
 * Flax, the hundred weight, containing 112 lb }
 Freezes, the yard }
 Fustians of British-making of all sorts, to go out free.

G Arments, or Wearing apparel, of all sorts, to go out }
 free. }
 Garterings of cruel, the groce, containing 12 dozen }
 Garters of worsted, the groce, containing 12 dozen }

RATE by 12 Car. II.			DUTY.			References to the Table, &c. p. 74. 5. 6.
l.	s.	d.	l.	s.	d.	20ths
0	3	4	—	—	—	—
0	3	4	—	—	—	—
0	3	4	—	—	—	—
1	10	0	—	—	—	—
0	16	0	—	—	—	—
1	10	0	—	—	—	—
1	13	4	0	1	8	—
0	0	4½	—	—	—	—
1	0	0	—	—	—	—
0	0	6	—	—	—	—
0	8	4	—	—	—	—
0	2	6	—	—	—	—

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G

by 8 Geo. I. cap. 15. free.

by 11 and 12 Will. III. cap. 20. } free.
 and 8 Geo. I. cap. 15. }

by 11 and 12 Will. III. cap. 20. free.

by 8 Geo. I. cap. 15. free.

by 11 and 12 Will. III. cap. 20. free.

by 11 and 12 Will. III. cap. 20. free.

Geldings.

Outwards.

	RATE by 12 Car. II.		DUTY.			Reference to the Table, &c. p. 74. 5. 6.
	l.	s. d.	l.	s. d.	20 ^{ths}	
Geldings, or Nags, the piece. Vide Horses.						
— for <i>British</i> plantations. Vide Horses.						
Girdles { of leather for men, the groce, cont. 12 dozen —	0	16	8			
— for children, the groce, containing 12 dozen —	0	10	0			
— of Norwich, the dozen —	0	6	8			
Glass broken, the barrel —	0	3	4			
Glass for windows, the chest —	0	10	0			
Glasses to drink in, Bottles, and all other sorts of Glasses, } the hundred —	0	3	4			
<i>For the drawback on Glass exported, see Chapter the third.</i>						
Glue, <i>British</i> , the hundred weight, containing 112 lb —	0	16	8	0	10	T b
{ plain, of sheep, kid, or lamb's leather, the dozen pair —	0	4	c			
	0	6	8			
Gloves { fringed and stitched with silk, the dozen pair —	0	6	8			
— furred with coney-wool, the dozen pair —	0	6	8			
— of buck leather, the dozen —	1	0	0			
Glovers clippings, the fat or maund —	2	0	c			
Goose-quills, the thousand —	0	2	c			
Grindle-stones, the chaldar —	0	13	4			
Gunpowder, the hundred weight, containing 112 lb —	2	0	0			
<i>But may not be exported, when above five pounds per barrel; or may be prohibited to be exported by the King's proclamation. 12 Car. II. cap. 4. See Arms, Ammunition, and Gunpowder, in the Index. And for the bounty thereon, see Chapter the third.</i>						
Guts, vocat. Ox guts, the barrel —	1	0	0			

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

Gun

Outwards.

Gun metal may not be exported, as per Metal in the Index.

H.

H Aberdairery { Packthread, Incle, Tape, Filletting, Buttons of all sorts, Hooks and Eyes, and other Haberdashery, *British* making, not particularly rated, by the hundred weight, containing 112 lb —

Hair { Harts-hair, the hundred weight, containing 112 lb —
Horse-hair, the hundred weight, containing 112 lb —
Ox or Cow-hair, the hundred weight, cont. 112 lb —
Hair of all other sorts (as excepted by 8 Geo. I. cap. 15.) }
for every 20 shillings value upon oath —

Hair-cloth, the piece —

Hares wool (as excepted by 8 Geo. I. cap. 15.) for every 20 shillings value upon oath —

Hake fish, the hundred, containing six score —

Harness, vocat. Coach harness, the pair, with bridles —

Hartshorn, the hundred weight, containing 112 lb —

Hatbands of cruel, the groce, containing 12 dozen —

Hatchets, the dozen. See Iron ware.

Hats { Beavers and Demicafters of *British* making, the dozen

Felts, and all other Hats, the dozen —

Hawks hoods, the dozen —

RATE by 12 Car. II.		DUTY.		References to the Table, &c. p. 74. 5. 6.
l.	s. d.	l.	s. d. 20ths	
1	0 0	—	—	—
1	12 0	0	1 7 4	} T b
6	0 0	0	6 0	
2	0 0	0	2 0	
—	—	0	1 0	—
0	13 4	—	—	—
—	—	0	1 0	T b
0	3 4	—	—	—
1	0 0	—	—	—
1	12 0	—	—	—
0	5 0	—	—	—
2	0 0	—	—	—
0	10 0	—	—	—
0	2 6	—	—	—

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

{ in *British* bottoms, by 12 Car. II. cap. 4. free.

{ in foreign bottoms, by 8 Geo. I. c. 15. free.

{ by 8 Geo. I. cap. 15. free.

by 11 and 12 Will. III. cap. 20. free.

{ by 11 and 12 Will. III. cap. 20. } free.

{ and 8 Geo. I. cap. 15.

by 8 Geo. I. cap. 15. free.

Hemp-

Outwards.

by 8 Geo. I. cap. 15. free.

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free.
in British bottoms, by 12 Car. II.
cap. 4.
in foreign bottoms, by 8 Geo. I.
cap. 15.

H

Horns

References to the Table, &c. p. 74. 5. 6.	RATE by 12 Car. II.			DUTY.		
	l.	s.	d.	l.	s.	d.
Hempseed, the quarter, containing eight bushels —	2	0	0	—	—	—
{ full packed, the barrel —	0	13	4	—	—	—
{ packed, the last, containing 12 barrels	8	0	0	—	—	—
{ unpacked, or sea-sticks, the last, con-	8	0	0	—	—	—
taining 18 barrels —	0	0	0	—	—	—
{ shotten packed, the barrel —	0	6	8	—	—	—
{ packed, the last, containing 12 barrels	4	0	0	—	—	—
{ unpacked, or sea-sticks, the last, con-	4	0	0	—	—	—
taining 18 barrels —	0	0	0	—	—	—
{ red, full the cade, containing five hundred —	0	6	0	—	—	—
{ the last, cont. 20 cades, or ten thousand	6	0	0	—	—	—
{ the cade, containing five hundred —	0	3	0	—	—	—
{ shotten the last, cont. 20 cades, or ten thousand	3	0	0	—	—	—
{ packed, the barrel —	0	6	8	—	—	—
{ packed, the last, containing 12 barrels	4	0	0	—	—	—
{ unpacked, or sea-sticks, the last, con-	4	0	0	—	—	—
taining 18 barrels —	0	0	0	—	—	—
{ red the cade, containing five hundred —	0	3	0	—	—	—
{ the last, cont. 20 cades, or ten thousand	3	0	0	—	—	—
{ And other Sea fish, taken by the subjects of this realm.	—	—	—	—	—	—
For the bounty, see Chapter the third.	—	—	—	—	—	—
Hides, raw, prohibited to be exported, as per Index.	—	—	—	—	—	—
Hoes. See Iron wrought.	—	—	—	—	—	—
Hogs. See Savine.	—	—	—	—	—	—
Holsters, the dozen pair —	0	10	0	—	—	—
Hops, the hundred weight, containing 112 lb —	1	10	0	—	—	—

} by 8 Geo. I. cap. 15. free.

Outwards.

	RATE by 12 Car. II.		DUTY.			References to the Table, &c p. 74. 5. 6.
	L.	s. d.	L.	s.	d. 20 ^{ths}	
Blowing horns, small, the dozen	0	4	0	—	—	by 8 Geo. I. cap. 15. free.
of bucks, the hundred	0	4	0	—	—	
Inkhorns, the dozen. Vide Haberdashery.	1	0	0	—	—	
Horns for lanthorns, the thousand leaves	2	10	0	—	—	
Ox-horns, the thousand	0	4	0	—	—	
Powder-horns, the dozen	1	0	0	—	—	
of rams, the thousand	0	3	4	—	—	
of sheep, the thousand	0	0	8	—	—	
Shoeing-horns, the dozen	1	12	0	—	—	
Stags horns, the hundred	0	15	0	—	—	
Tips of horns, the thousand	2	10	0	—	—	by 8 Geo. I. cap. 15. free.
But Horns unwrought are prohibited to be exported, as per Index.	66	13	4	—	—	
Horse-litters, and Sedans, the piece	20	0	0	—	—	
Stone-horses, the piece	10	0	0	—	—	
Geldings, or Nags, the piece	126	13	4	—	—	
Geldings, or Nags, to the British plantations	—	—	—	0	5	
Mares, the mare	—	—	—	0	5	
But by 22 Car. II. cap. 13. Horses exported to any place in amity with his majesty, are to pay the Horse, Mare, or Gelding	4	0	0	—	—	
Horse-tails with hair, the hundred, containing five score	2	0	0	—	—	
Horse-collars, the hundred, containing five score	0	13	4	—	—	
Hoops for barrels, the thousand	—	—	—	—	—	

Outwards.

I.

Jewels, Precious stones, and Pearls, free.
 Iron wrought, viz. Axes, Adzes, Hoes, Armour, Bits,
 Knives, Locks, Fowling-pieces, Muskets, Pistols, Scif-
 fars, Stirrops, and all Carpenters and Gravers Tools,
 Jack-work, Clock-work, and all Ironmongers Wares,
 perfectly manufactured, the hundred weight, containing
 112 lb

But Arms may be prohibited to be exported by the King's pro-
 clamation, as per Index.

And Frames or Engines for Stockings are prohibited to be ex-
 ported, as per Index.

Tools and Utensils in the silk or woollen manufactures, probi-
 bited to be imported, upon forfeiture and 200 l. 23 Geo. II.
 cap. 13. § 3.

Iron, the ton

Old iron, the ton

Iron ordnance, the hundred weight, containing 112 lb

Irish mantles, the mantle

K.

KNIVES, { Shoemakers Paring-knives, the dozen
 vocat. { Cutting-knives, the dozen
 { Sheffield knives, the small groce,
 { containing 12 dozen
 { London knives, ordinary, the dozen

RATE by 12 Car. II.	DUTY.			References to the Table, &c p. 74-5. 6.
	l. s. d.	l. s. d.	l. s. d.	
	0 10 0			
	16 0 0			
	16 0 0			
	2 0 0			
	0 3 4			

by 8 Geo. I. cap. 15. free.

by 11 and 12 Will. III. cap. 20. free.

LACE,

Outwards.

	RATE by 12 Car. II.		DUTY.		References to the Table, &c p. 74. 5. 6.
	l.	s. d.	l.	s. d. 20 ^{ths}	
L ACE, vocat. Bone-lace, Point or Cut-work, upon oath that it was manufactured in Great-Britain	—	—	—	—	by 11 and 12 Will. III. cap. 3. free.
Lace of gold and silver, the pound	1	16 0	—	—	by 8 Geo. I. cap. 15. free.
Lace of velvet, the pound	—	—	—	—	
Statute-lace, the groce, containing 12 dozen	—	—	—	—	
Lambs, prohibited to be exported, as per Index.	—	—	—	—	
Letharge of lead, the hundred weight, containing 112 lb	0	4 0	0	0 2 8	} T b
Lapis calaminaris (as excepted by 8 Geo. I. cap. 15.) every 20 s. value upon oath	—	—	0	0 1 0	
And besides (by the 7th and 8th of Will. III. cap. 10. and 8 and 9 Will. III. cap. 20.) the ton	—	—	0	2 0	E
Lamperns, the thousand	1	6 8	—	—	
Leather of all sorts, the hundred weight, containing 112 lb, by 20 Car. II. cap. 5.	—	—	0	1 0	} T b
Leather manufactures of any sorts, not particularly rated, the pound	0	0 10	—	—	
For the respective drawbacks, see Chapter the third.	—	—	—	—	
Loom work, the yard	0	0 6	—	—	
Lime, the chaldre	0	13 4	—	—	
Linen, viz. all sorts of Cloth made of hemp or flax, fine or coarse, of British manufacture, the piece, not exceed. 40 ells	0	10 0	—	—	
Sailcloth, British made upon due proof by oath, exported in the piece or bolt, or sails ready made	—	—	—	—	
For the respective bounties on Linen and Sailcloth, see Chap. 3d.	—	—	—	—	

L

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L

{ in British bottoms, by 12 Car. II.
cap. 4. free.
in foreign bottoms, by 8 Geo. I. c. 15. free.

by 8 Geo. I. cap. 15. free.

} by 8 Geo. I. cap. 15. free.

by 7 and 8 Will. III. cap. 39. free.

Linseed,

Outwards.

	RATE by 12 Car. II.			DUTY.			Reference to the Table, &c. p. 74-5, 6.
	l.	s.	d.	l.	s.	d.	
Linseed, the quarter, containing eight bushels —	3	0	0	—	—	—	by 8 Geo. I. cap. 15. free.
Linsay-wolsey. Vide Stuff.	—	—	—	—	—	—	
Linen shreds, the maund or fat —	2	0	0	—	—	—	by 8 Geo. I. cap. 15. free.
Lifts of cloth, the thousand yards —	1	10	0	—	—	—	by 11 and 12 Will. III. cap. 20. free.
Lead, cast and uncast, the fodder, containing 20 hund. weight —	20	0	0	1	0	0	T b
Note, that every stranger is to pay for Lead double Custom. But by 25 Car. II. cap. 6. this rule is repealed.	—	—	—	—	—	—	
Lead-ore (as excepted by 8 Geo. I. cap. 15.) for every 20 s. } value upon oath —	—	—	—	0	1	0	T b
Locks. See Iron wrought.	—	—	—	—	—	—	
M.	—	—	—	—	—	—	
MAps and Sea-cards of all sorts, the hundred weight, } containing 112 lb —	0	5	0	—	—	—	
Mustard-feed, the hundred weight, containing 112 lb —	0	10	0	—	—	—	by 8 Geo. I. cap. 15. free.
Melasses, or Rameales, the ton —	10	0	0	—	—	—	
Mortlings, prohibited to be exported, as per Index.	—	—	—	—	—	—	
Mum, by 5 Will. and Mar. cap. 22. the ton to pay —	0	1	0	—	—	—	
Malt — } See Corn.	—	—	—	—	—	—	
Meal —	—	—	—	—	—	—	
N.	—	—	—	—	—	—	
NAils of all sorts, the hundred weight, cont. 112 lb —	0	5	0	—	—	—	by 8 Geo. I. cap. 15. free.
Nuts, small, the barrel, containing three bushels —	0	6	8	—	—	—	
O.	—	—	—	—	—	—	
NOATS. See Corn.	—	—	—	—	—	—	
Oatmeal { the bushel —	0	3	4	—	—	—	by 11 and 12 Will. III. cap. 20. free.
the barrel, containing three bushels —	0	10	0	—	—	—	Oil,
For the brunt, see Chapter the third.	—	—	—	—	—	—	

Outwards:

	RATE by 12 Car. II.		DUTY.			Reference to the Table, &c. p. 74. 5. 6.
	l.	s.	l.	s.	d. 20ths	
Oil, vocat. Train-oil, made in Great-Britain, the ton —	10	0	—	—	—	
Oysters, the small barrel, in pickle —	0	1	—	—	—	
Oker, yellow or red, the hundred weight, containing 112 lb	1	0	—	—	—	
Oxen, the ox —	6	13	—	—	—	
But by 22 Car. II. cap. 13. the Ox, Steer, Cow, or Heifer, each to pay —	0	1	—	—	—	by 8 Geo. I. cap. 15. free.
P.						
P Archment, the roll —	0	13	—	—	—	
Pasteboards, the groce, containing 12 dozen —	0	12	—	—	—	
Pictures of British making, the hundred weight, printed or painted —	0	5	—	—	—	
Pilchers, the ton, by strangers —	20	0	—	—	—	
For the bounty, see Chapter the third.						
Pease. See Corn.						
Perpetuanas. See Stuffs.						
Pewter. See Tin.						
Pearls, or Precious stones. See Jewels.						
Points of leather, the small groce, containing 12 dozen —	0	0	—	—	—	by 8 Geo. I. cap. 15. free.
Purls of broad-cloth, the piece —	0	0	—	—	—	by 11 and 12 Will. III. cap. 20. free.
Pork, the barrel —	4	0	—	—	—	by 3 and 4 Will. and Mar. cap. 8. free.
R.						
R Ape-cakes, the thousand —	0	10	—	—	—	by 8 Geo. I. cap. 15. free.
R Rape-seed, the quarter, containing eight bushels —	3	0	—	—	—	
Rams, prohibited to be exported, as per Index.						
Rugs { Irish rug, the yard —	0	0	—	—	—	by 11 and 12 Will. III. cap. 20. free.
Rugs { Irish rugs for beds, the rug —	0	6	—	—	—	

Ruffet-

Outwards.

Ruffeting for painters, the hundred weight, containing 112 lb.
Rashes, vocat. Silk rashes, broad or narrow, the yard. Vide
Silk ware.

Ribbon. Vide Silk manufactures.

S.

Saddles { Great saddles, the piece —
All other Saddles of all sorts, the piece —
For the drawback on Leather manufactured, see Chap. 3d.

Saddle-trees, the dozen —

Sackcloth to make sacks, the bould or piece. Vide Linen.

Saffron, the pound —

Salt-petre, the hundred weight, containing 112 lb —

*But by 29 Geo. II. cap. 16. his Majesty by proclamation may
prohibit the exportation of Salt-petre. For the forfeiture,
penalty, &c. see Arms, and Ammunition, in the Index.*

Seamorse teeth, the pound —

Scabbards for swords, the dozen —

Shag { with thread, the yard —
with thread, the piece — } Vide Linen.

Sheep, prohibited to be exported, as per Index.

Shovels { shod, the dozen —
unshod, the dozen —

Shreds and Pieces of broad-cloth, the pound —

Shoes — { old, the hundred dozen pair —
All new Shoes, Boots, and Slippers, the pound wt.

For the drawback, see Chapter the third.

RATE by 12 Car. II.			DUTY.			References to the Table, &c. p. 74. 5. 6.
l.	s.	d.	l.	s.	d. 20 ^{ths}	
0	5	0				
0	5	0				
0	3	0				
0	3	4				
1	10	0				
4	0	0				
0	3	4				
0	1	8				
0	4	0				
0	3	4				
0	0	6				
4	0	0				
0	0	10				

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

by 8 Geo. I. cap. 15. free.

by 11 and 12 Will. III. cap. 20. free.

by 8 Geo. I. cap. 15. free.

Silk,

Outwards.

Silk, vocat. <i>British</i> Thrown silk, the pound, containing 16 ounces	
All other Silk manufactures made of silk only, or of silk and worsted, or of silk and thread, or hair, the pound weight	
<i>For the bounty and repayment of the printed duty, see Chap. 3d.</i>	
Coney-skins -	Tawed and dyed into colours, the hundred, containing 120
	Grey flag, the hundred, containing six score
	Grey, seasoned, the hundred, cont. six score
	Grey, tawed, the hundred, cont. six score
Kid-skins -	Black, with silver hairs or without, the hundred, containing six score
	in the hair, the hundred, cont. five score
	drest, the hundred, containing five score
	vocat. Morekins, untawed, the hundred, containing six score
Lambs skins -	vocat. Morekins, tawed with the wool, the hundred, containing six score
	white or black, untawed, the hundred, containing six score
	white or black, tawed with the wool, the hundred, containing six score
	raw, the piece
Otter-skins -	tawed, the piece
	Wombs, the mantle

Skins, vocat.

RATE by 12 Car. II.	DUTY,			References to the Table, &c. p. 74. 5. 6.
	l.	s.	d.	
	2.	5.	d.	
	0	3	4	
	0	1	8	
	1	0	0	
	0	10	0	
	1	0	0	
	0	13	4	
	2	13	4	
	0	10	0	
	0	13	4	
	0	16	8	
	0	16	8	
	1	6	8	
	1	10	0	
	0	1	4	
	0	1	0	
	0	1	4	
	0	10	0	

T b

by 8 Geo. I. cap. 15. free.

Outwards.

Sheep { tawed with the wool, the hundred, con-
and taining six score —
Lamb- drest without wool, the hund. cont. six score —
skins — Pelts, the hundred, containing five score —
By 20 Car. II. cap. 5. Sheep-skins tanned, tawed, or
dressed, are to pay the hundred weight, cont. 112 lb

See Calve-skins in C.

Rabbit-skins, black, the hundred —
Hare-skins, the piece —
Cat-skins, the hundred —
Fox-skins, the piece —
Swan-skins, the piece —
Dog-skins, the dozen —
Elk-skins, the piece, raw —
Wolf-skins, tawed, the piece —
Badger-skins, the piece —
Squirrel-skins, the thousand —

All other Skins (as excepted by 8 Geo. I. cap. 15.) for every
20 s. value upon oath —

Sleeves of leather. Vide Garments.

Soap { hard, British make, the hundred weight, cont. 112 lb
the barrel —

For the drawback, see Chapter the third.

Spanish { British making, the single piece, con-
fattins taining 15 yards —
the double piece, containing 30 yards } Vide Silk.

RATE by 12 Car. II.		DUTY.		References to the Table, Sec p. 74. 5. 6.
l.	s. d.	l.	s. d. 20ths	
3	0 0	0	3 0	
2	10 0	0	2 6	
3	6 8	0	3 4	
		0	1 0	
0	15 0	0	0 9	
0	0 3	0	0 0	T b
1	6 8	0	1 4	
0	0 8	0	0 0	
0	2 6	0	0 1	
0	2 6	0	1 10	
1	0 0	0	1 0	
0	6 0	0	0 3	
0	1 0	0	0 0	
2	10 0	0	2 6	
		0	1 0	
0	10 0			
1	0 0			

} by 8 Geo. I. cap. 15. free.

Sprats,

Outwards.

RATE by 12 Car. II.		DUTY.			References to the Table, &c p. 74. 5. 6.
l.	s. d.	l.	s.	d. 20 ^{ths}	
Outwards.					
Sprats, the cade, containing a thousand —					
Starch, the hundred weight, containing 112 lb —					
Steel, vocat. Gad-steel, the hundred weight, cont. 112 lb —					
Stockings —					
Stones —					
Stocking Frames, prohibited to be exported, as per Index.					
Stuffs —					
Sugars of all sorts, formerly brought into this kingdom, and after refined and made into loaves, and exported by way of merchandize, the hundred weight, cont. 112 lb —					

in British bottoms, by 12 Car. II. 2s cap. 4. free.

in foreign bottoms, by 8 Geo. I. c. 15. free.

by 8 Geo. I. cap. 15. free.

by 11 and 12 Will. III. cap. 20. free.

by 11 and 12 Will. III. cap. 20. free.

by 8 Geo. I. cap. 15. free.

by 11 and 12 Will. III. cap. 20. free.

by 8 Geo. I. cap. 15. free.

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Outwards.

Swine, or Hogs, by 22 Car. II. cap. 13. to pay each — 0 0 2

T.

T Allow, *British*, the hundred weight, cont. 112 lb —
But prohibited to be exported, as per Index.

Tapestry, or Dornix-hangings, of whatsoever sort, made in }
Great-Britain, whereof any part of wool, the pound wt. }

Thread { black, the pound — } *Vide Haberdashery ware.*
 brown, the pound — }
 blue, vocat. *Coventry blue*, the pound }

Thrams, the hundred, containing five score pounds —
But if woollen, prohibited to be exported, as per Index.

Tiking, *British*, the piece. *Vide Linens.*
 Tiffiny, made of thread. *Vide Linen.*

Tobacco-pipes, the small groce, containing 12 dozen —

Tuftaffataes { *British* broad, the yard — } *Vide Silk.*
British narrow, the yard — }
 with thread, the yard — }

Tin { unwrought, the hundred weight, containing 112 lb —
But by 8 and 9 Will. III. cap. 34. § 1. Tin unwrought, the hundred weight, containing 112 lb }
 wrought, vocat. *Pewter*, the hundred weight, containing 112 lb — }

Note, that every merchant-stranger is to pay for Tin double Custom.

But by the 25th of Car. II. cap. 6. this rule was repealed.

RATE by 12 Car. II.			DUTY.			Reference to the Table, &c. p. 74. 5. 6.
l.	s.	d.	l.	s.	d. 20ths	
—	—	—	—	—	—	by 8 Geo. I. cap. 15. free.
2	0	0	—	—	—	by 8 Geo. I. cap. 15. free.
0	0	10	—	—	—	by 11 and 12 Will. III. cap. 20. free.
0	13	4	—	—	—	by 8 Geo. I. cap. 15. free.
0	1	0	—	—	—	by 8 Geo. I. cap. 15. free.
7	6	8	—	—	—	by 8 Geo. I. cap. 15. free.
—	—	—	0	3	0	T b
5	0	0	—	—	—	by 8 Geo. I. cap. 15. free.

Velures,

Outwards.

	RATE by 12 Car. II.		DUTY.			Reference to the Table, &c. p. 74. 5. 6.
	l.	s. d.	l.	s.	d. 20ths	
V.						
V elures, <i>British</i> , the single piece, containing seven yards —	0	10	—	—	—	} by 8 Geo. I. cap. 15. free.
Velures, the double piece, containing 15 yards —	1	0	—	—	—	
Vinegar of wine, the ton —	2	6	—	—	—	
Virginals, the pair —	1	0	—	—	—	
W.						
W atches of all sorts, the piece —	0	10	—	—	—	} by 8 Geo. I. cap. 15. free.
<i>Watches, if silver. See Silver in the Index.</i>						
<i>But Boxes, Cases, or Dial-plates for Watches, without the</i>						
<i>movements, made up fit for use, and the maker's name, pro-</i>						
<i>hibited to be exported, on forfeiture and 20 l. 9 and 10</i>						
<i>Will. III. cap. 28. § 2.</i>						
Wadmoll, the yard —	0	6½	—	—	—	} by 8 Geo. I. cap. 15. free.
of wadmoll, the dozen —						
of cotton, the dozen —						
of kerseys, of flannel, the piece —						} Vide Gar-
of worsted knit, the piece —						
of woollen knit, the piece —						ments.
W ax { <i>British</i> , the hundred weight, containing 112 lb —	6	0	—	—	—	} by 8 Geo. I. cap. 15. free.
<i>British</i> hard, the pound —	0	2	—	—	—	
W eld, the hundred weight, containing 112 lb —	1	5	—	—	—	
W hale-bone, cut or wrought. Vide Haberdashery.						
W hale-fins, the groce, containing 12 dozen —	0	2	—	—	—	
W oad, <i>British</i> , the ton —	15	0	—	—	—	} by 8 Geo. I. cap. 15. free.
W oadnets, the hundred, containing five score —	0	10	—	—	—	

W

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Y

TON.

DIRECTIONS for the Payment of the SUBSIDY upon WOOLLEN CLOTHS, or OLD DRAPERY.

EVERY *British* man shall pay for every short Cloth, containing in length not above 28 yards, }
and in weight not above 64 pounds, white or coloured, by him to be shipped and carried }
out of this kingdom _____ }
l. s. d.
0 3 4

Being after the rate of two farthings and half a farthing the pound weight.

And so after that rate for all other sorts of Cloths of greater length and weight, allowing not above
28 yards and 64 pounds to a short Cloth; that is to say, for every pound weight over and above
64 pounds, two farthings and half a farthing; and for all other sorts of lesser Cloths to be allowed
to a short Cloth, as hereafter is expressed.

Every Stranger shall pay for every short Cloth, containing in length not above 28 yards, and in weight }
not above 64 pounds, white or coloured, by him to be shipped and carried out of this kingdom — }
o 6 8

Beside the old _____
o 1 2

And so after that rate for all other sorts of Cloth of greater length and weight, and for all sorts of
lesser Cloths to be allowed to a short Cloth, as hereafter is expressed.

What and how many of the lesser Woollen cloths, hereafter specified, shall
be allowed to a short Cloth.

Seven	Dorset and Somerset dozens rudge washed		shall go and be accountable for a short Cloth, and shall pay after the rate of the short Cloth before rated, and for over-weight 2 farthings and half the pound.
	Cardinals		
	Pin-whites		
	Straits		
	Statutes		
	Stockbridges		
	Taverstocks		
Five	Tauntons, Bridgewaters, and Dunsters, the five not exceeding 64 pounds in weight		
	Devon dozen, containing 12 or 13 yards, in weight 13 pounds		

Four	Ordinary Penistones, or Forest Whites, containing between 12 and 13 yards, and in weight 28 pounds		shall go and be accountable for a short cloth, and shall pay after the rate of the short Cloth before rated, and for over-weight two farthings and half the pound.
	Sorting Penistones, containing 13 or 14 yards, and in weight 35 pounds unfrized		
	Narrow Yorkshire Kerfies, white and red, containing not above 17 or 18 yards, and in weight 22 pounds		
Three	Hampshire ordinary Kerfies		
	Newberry Whites, and other Kerfies of like making, containing 24 yards, and in weight 28 pounds		
Two	Sorting Hampshire Kerfies, containing 28 yards, and in weight 32 pounds		
	Northern dozens single sorting Penistones, containing between 14 and 15 yards, and in weight 35 pounds frized		
One	Northern dozen double		

But by 11 and 12 Will. III. cap. 20. may be exported free.

The new sort of Cloth, called Spanish Cloth, otherwise Narrow Lift; Western Broad-cloth, not exceeding 25 yards in length, and 43 pounds in weight, to be accounted two-thirds of the short Cloth before rated.

And for every pound weight exceeding 43 pounds, two farthings and half a farthing the pound weight. Cloth Rashies, alias Cloth Serges, containing 30 yards, weighing 40 pounds, to be accounted two-thirds of the short Cloth before rated.

And for every pound exceeding 40 pounds weight, two farthings and half a farthing the pound weight.

And for any other sort of Woollen Cloth of the old or new Drapery, and not mentioned in this Book, to pay two farthings and half a farthing for the Subsidy of every pound weight thereof.

But by 6 Ann. cap. 8. § 1. a new duty was laid on WHITE WOOLLEN CLOTH exported, being

For every piece of WHITE WOOLLEN CLOTH, commonly called BROAD CLOTH

0 5 0 T b

A

SUBSIDY OF POUNDAGE,

OF

SIXPENCE IN THE POUND,

According to the several Rates following,

To be paid on the Exportation of FOREIGN GOODS used
in DYING, by 8 Geo. I. cap. 15. § 11. See pag. 50.

Dying Goods.	RATE.			DUTY.				References to the Table, &c p. 74. 5. 6.
	l.	s.	d.	l.	s.	d.	20 ^{ths}	
A Garick, trimmed or pared, the pound	0	6	8	0	0	2		} T b
Agarick, rough or untrimmed, the lb	0	1	8	0	0	0	10	
Annatto, the pound	0	1	0	0	0	0	6	
Antimonium crudum, the hundred, con- taining 112 lb	0	6	8	0	0	2		
Aqua fortis, the bottle, cont. four gallons	2	5	0	0	1	1	10	
Argol, the hundred, containing 112 lb	1	3	4	0	0	7		
Arsnick, the pound weight	0	0	1	0	0	0	0	
Bayberries, the hundred, containing 112 lb	0	4	5	0	0	1	6	
Brazil, or Farnamuck wood, the hundred, containing 112 lb	1	15	0	0	0	10	10	
Braziletto, or Jamaica wood, the hun- dred, containing 112 lb	1	1	8	0	0	6	10	
Cochineal, the pound	0	6	8	0	0	2		
Cream of tartar, the hundred weight, con- taining 112 lb	2	0	0	0	1	0		
Fustick, the hundred weight, cont. 112 lb	0	5	0	0	0	1	10	
Galls, the hundred weight, cont. 112 lb	2	0	0	0	1	0		
Gum arabick, or Gum senica, } the hund. weight, cont. 112 lb	0	10	0	0	0	3		
Indico of all sorts, the pound	0	3	4	0	0	1		

On the exportation of Indico of the growth of
British plantations in America, the bounty
(if any was received) must be repaid. See
Bounty on Indico in Chapter the third.

Ifinglafs,

Dying Goods.	RATE.			DUTY.				References to the Table, &c p. 74-5-6.
	l.	s.	d.	l.	s.	d.	20 ^{ths}	
Ifinglass, the hundred weight, containing 112 lb	1	13	4	0	0	10		
Litmus, the hundred weight, cont. 112 lb	1	00		0	0	6		
Logwood, the hundred weight, containing 112 lb	2	00		0	1	0		
Madder of all sorts, the hundred weight, containing 112 lb	1	100		0	0	9		
Madder roots, the pound	0	04		0	0	0	2	
Nicoraqua wood, the hundred weight, con- taining 112 lb	0	80		0	0	2	8	
Orchal, the hundred weight, cont. 112 lb	2	00		0	1	0		
Orchelly, the hund. weight, cont. 112 lb	1	00		0	0	6		
Pomegranate peels, the hundred weight, containing 112 lb	0	13	4	0	0	4		T b
Red, or Guinea wood, the hundred weight, containing 112 lb	1	100		0	0	9		
Safflore, the pound	0	10		0	0	0	6	
Sal armoniack, the pound	0	06 ²		0	0	0	3 ¹ / ₃	
Sal gem, the pound	0	02 ² / ₃		0	0	0	1 ¹ / ₃	
Sapan wood, the hund. weight, cont. 112 lb	0	100		0	0	3		
Red faunders, the hund. weight, cont. 112 lb	1	68		0	0	8		
Shoemack, the hundred weight, cont. 112 lb	0	13	4	0	0	4		
Sticklack, the pound	0	04		0	0	0	2	
Turnsole, the pound	0	02 ² / ₃		0	0	0	1 ¹ / ₃	
Valonia, the hundred weight, cont. 112 lb	0	70		0	0	2	2	
Verdigrease, the pound	0	06 ² / ₃		0	0	0	3 ¹ / ₃	

The Total Net Duties payable upon Goods brought Coastwise from Port to Port of Great-Britain; and also to be repaid on due Exportation.

INWARD S.

THE following goods brought by water from port to port in Great-Britain (except those carried from the Bridge of Sterling to the town of Redhead, or to any part betwixt them, or from Ellen-Foot to Bank-End, in the county of Cumberland, or from any place to any place betwixt them) are to pay, viz.

Coal, except Charcoal { the ton, containing 20 hundred weight, at 112 lb per hund. weight —
made of wood — the chalder, containing 36 bushels Winchester measure —
Culm, the chalder, containing 36 bushels Winchester measure —
Cinders made of pit-coal, the chalder, containing 36 bushels Winchester measure —

And besides, if brought into the Port of London, the following duties are payable :

Coals and Culm, the chalder or ton —

Note, that 100 chalder annually for the use of Chelsea-hospital are free of this last duty.
For the respective regulations, see the Branches N^o 22, 23, 24.

And besides, to be paid to the { (a) metage, the chalder, for ever — 0 0 4
city of London, for — the chalder — 0 0 6
orphans (b) { the ton — 0 0 6

WINES brought from the Out-ports to London, for the duties, vide pag. 7.
19. 274. 275.

MALT brt. coastwise from Scotland, for the excise duty, vid. Malt 2 in the Index.

SALT brt. coastwise from Scotland, for the excise duty, vide Salt 5 in the Index.

(a) 5 and 6 Will. and Mar. cap. 10.
(b) { 5 and 6 Will. and Mar. cap. 10.
21 Geo. II. cap. 29.

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DUTIES TO BE

References
to the
Table, &c
P. 74. 5. 6.

Paid.

Repaid.

l. s. d. $\frac{1}{20}$

l. s. d. $\frac{1}{20}$

0	3	3	—	0	3	3	—
0	4	10	10	0	4	10	10
0	0	11	14	0	0	11	14
0	4	10	10	0	4	10	10
0	2	11	2	—	—	—	—

} H a

V b

CERTAIN

CERTAIN RULES, ORDERS, DIRECTIONS, and ALLOWANCES, for the advancement of Trade, and encouragement of the Merchant, as also for the regulating as well of the Merchant in making of due entries and just payments of their Customs, as of the Officers in all the ports of this kingdom, in the faithful discharge of their Duty. *Referred to in the Act of Tonnage and Poundage, passed anno 12 Car. II.*

I.

EVERY merchant shall have free liberty to break bulk in any port allowed by the law, and to pay custom and subsidy for no more than he shall enter and land; provided that the master or purser of every such ship shall first make declaration upon oath, before any two principal officers of the port, of the true content of his ship's lading; and shall likewise after declare, upon his oath, before the customer, collector, comptroller, or surveyor, or two of them, at the next port of this kingdom where his ship shall arrive, the quantity and quality of the goods landed at the other port, where bulk was first broken, and to whom they did belong.

See Ships inwards, 6. 18. in the Index.

II.

All foreign goods and merchandize (except Wines, Currants, and Wrought silks) first imported, shall be again exported by any merchant * *British* within twelve months, or stranger within nine months; and such merchant or merchants as shall export any such foreign goods or merchandizes (except before excepted) shall have allowance, and be repaid by the officer which received the same, the one moiety of the subsidy which was paid at the first importation of such foreign goods and merchandizes, or any part thereof, so as due proof be first made by certificate from the officers, of the due entry and payment of the custom and subsidy of all such foreign goods and merchandizes inwards, together with the oath of the merchants importing and exporting the same, affirming the truth thereof, and the name of his majesty's searcher or under-searcher in the port of London, and of the searcher of any other the Outports, testifying the shipping thereof to be exported. After all which duly performed in manner before expressed, the moiety of the subsidy first paid inwards shall, without any delay or reward, be repaid unto such merchant or merchants, who do export such goods and merchandizes, within one month after demand thereof; as also the whole additional duty of Silks, Linen, and Tobacco, in manner as before is directed.

* *By the 7th of Geo. I. cap. 21. the time for exportation was extended to three years for all exporters.*

III.

And if there be an agreement now in force, which was formerly made by the late commissioners of the customs and subsidies, with the merchant-strangers, or their factors, or shall hereafter be made by any commissioners, or farmers of the customs and subsidies, or any other power (except by consent of Parliament) with any merchant or merchant-strangers, or their factors,

for

for any foreign goods or merchandizes to be brought into the port of London, or any other port or haven of this kingdom of *Great-Britain*, and to be exported again by way of composition; all other merchants, being his majesty's subjects, shall be admitted into the same composition, and not to be excluded from any other privilege whatsoever, granted to the stranger by any private agreement, or composition, under the same conditions, and with the same restrictions as shall be made with the merchant-stranger.

IV.

Every merchant, as well *British* as stranger, that shall ship and export any kind of Wines, which formerly have paid all the duties of tonnage inwards, shall have repaid, or allowed unto them, all the duties of tonnage paid inwards; except to the *British* man twenty shillings the ton, and except to the stranger five-and-twenty shillings the ton, upon due proof of the due entry and payment of the tonnage inwards, and of the shipping thereof to be exported, to be made in manner as in the second Article is mentioned and expressed.

V.

If any merchant, denizen, or stranger, shall export any Spanish or foreign wools, he shall have liberty so to do, with this further condition, that such Spanish or other foreign Wools whatsoever be not exported in any other ship or vessel whatsoever, with intent to be carried beyond the seas, out of the kingdom of *Great-Britain*, than only in *British* shipping, upon pain of confiscation.

VI.

Every merchant, as well *British* as stranger, which shall ship and export any Currants, which formerly were duly entered, and paid the subsidy and custom inwards, shall have allowed, or repaid unto them respectively, all the custom and subsidy paid inwards for the same (except eighteen pence for every hundred weight to the *British*, and two-and-twenty pence halfpenny for every hundred weight to the stranger) upon due proof of the due entry and payment of the custom and subsidy thereof inwards, and of the shipping thereof to be exported, to be made in manner as in the second Article is declared.

VII.

If any merchant having duly paid all duties inwards for foreign goods, and in regard of bad sales shall be enforced to keep the same, or any part thereof, in his hands, after the space of a year shall be elapsed; in this case, he, or any other person, is to be permitted to ship the same out for the parts beyond the seas (if they think fit) without payment of any subsidy for the same outwards, upon due proof that the same was duly entered, and subsidy paid inwards.

VIII.

Every merchant bringing in any sort of Wines into this kingdom, by way of merchandize, and shall make due entries of the same in the Custom-house, shall be allowed twelve per cent. for leakage.

IX.

Every hoghead of Wine which shall be run out, and not full seven inches, or above, left therein; and every butt or pipe not above nine inches, shall be accounted for outs, and the merchant to pay no subsidy for the same.

X.

If any Wines should prove corrupt and unmerchantable, and fit for nothing but to distil into Hot-waters, or to make Vinegar, then every owner of such Wines shall be abated in the subsidy, according to such his damage in those Wines, by the discretion of the collectors of the Customs, and one of the principal officers. *But by 6 Geo. I. cap. 12. repealed, and certain allowances given in lieu thereof; which see, pag. 4. and Chap. 3. N^o 14.*

XI.

If any Tobacco, or other goods or merchandize brought into this kingdom, shall receive any damage by salt water, or otherwise, so that the owner thereof shall be prejudiced in the sale of such goods, the principal officers of the Custom-house, or any two of them, whereof the collector for the time being to be one, shall have power to choose two indifferent merchants, experienced in the values of such goods; who upon visiting the said goods, shall certify and declare upon their corporal oaths, first administered by the said officers, what damage such goods have received, and are lessened in their true value, and according to such damage, in relation to the rates set on them in this Book, the said officers are to make a proportionable abatement unto the merchant or owner of the subsidy due for the same.

But by { 12 Ann. cap. 8. § 8. 10. } *repealed as to Tobacco.*
 { 9 Geo. I. cap. 21. § 4. }

XII.

The merchant-strangers, who, according to the rates and values in this Book contained, do pay double subsidy for Lead, Tin, Woollen Cloths, shall also pay double custom for native manufactures of wool, or part wool, and the said strangers are to pay for all other goods, as well * inwards as outwards, rated to pay the subsidy of poundage, three pence in the pound, or any other duty payable by *Charta Mercatoria*, besides the subsidy.

But by 25 Car. II. cap. 6. § 1, 2, 3. and 9 Ann. cap. 6. § 3. 5. repealed as to Goods exported.

Note, Charta Mercatoria, which was first granted by 31 Edw. I. was confirmed by 27 Edw. III. cap. 26. and the duty of three pence per pound thereby granted, is directed to be computed by the contents of the goods, according to the oath of the importer, or letter of credence, without unsealing or opening; upon penalty of imprisonment by the officers, and quadruple damages to the party grieved, and as much to the King.

XIII.

That the merchants trading in the port of London, have free liberty to lade and unlade their goods at any the lawful keys, and places of shipping and landing of goods, between the Tower of London and London-bridge, and between sun-rising and the sun-setting, from the tenth day of September, to the tenth day of March; and between the hours of six of the clock in the morning, and six of the clock in the evening, from the tenth day of March, to the tenth day of September, giving notice thereof to the respective officers appointed to attend the lading and unlading of goods: and such officer as shall refuse, upon due calling, to be present, he shall forfeit for every default five pounds, the one moiety unto the King, and the other moiety to the party grieved and suing for the same. *For the lawful Keys, vide Chapter the fourth.*

* This is the duty called Petty Custom, mentioned in page 12.

XIV.

The merchants of York, Kingston upon Hull, Newcastle upon Tyne, and the members thereof, shall be allowed free of custom and subsidy, two of the Northern cloths and Kerfies in ten, to be shipped in those ports in the names of Double wrappers, as formerly hath been there allowed them.

XV.

The merchants of Exeter, and other Western parts, shall be allowed free of subsidy, one Perpetuana in ten for a Wrapper, and three Devon dozens in twenty for Wrappers; the same to be shipped out of the ports of Exeter, Plymouth, Dartmouth, Barnstable, Lime-Regis, or the members thereof.

XVI.

All merchants transporting any sorts of Woollen, whether new or old Drapery, as also Bays and Cottons, shall be allowed one in ten for a Wrapper, free of custom and subsidy. *But by 11 and 12 Will. III. cap. 20. all Woollen manufactures are free, except White broad-cloths, as per 6 Ann. cap. 8.*

XVII.

Every merchant shall be allowed upon all other goods and merchandizes appointed to pay to any the subsidy of poundage, according to the rule of this Book, to be imported, five in the hundred of all the said subsidies of poundage so appointed to be paid.

XVIII.

The officers, who sit above in the Custom-house of the port of London, shall attend the service of their several places, from nine to twelve of the clock in the forenoon; and one officer, or one able clerk, shall attend with the book in the afternoon, during such time as the officers are appointed to wait at the water-side, for the better deciding of all controversies that may happen concerning merchants warrants: all other the officers of the Out-ports shall attend every day in the Custom-house of every respective port, for dispatch of merchants and shippers, between the hours of nine of the clock and twelve in the morning, and two and four of the clock in the afternoon.

XIX.

Every merchant making an entry of goods, either inwards or outwards, shall be dispatched in such order as he cometh; and if any officer, or his clerk, shall, either for favour or reward, put any merchant, or his servant duly attending, by his turn, or otherwise delay any person so duly attending, and making his entries aforesaid, to draw any other reward or gratuity from him, than is limited in the Act for tonnage and poundage, and this Book; if the master-officer be found faulty herein, he shall, upon complaint to the chief officers of the Custom-house, be strictly admonished of his duty; but if the clerk be found faulty therein, he shall, upon complaint to the said chief officers, be presently discharged of his service, and not be permitted to sit any more in the Custom-house.

XX.

The lord mayor, commonalty, and citizens of the city of London, their officers or deputies, for, and touching the offices of package, scavage, baleage, or portage of any goods or merchandize of aliens, or their sons born within this kingdom, or unfreemen, imported or exported into, or out of the city
of

of London, or the liberties or ports thereof, unto, or from the parts beyond the seas, for, or concerning the receiving, or taking of any fees or rates heretofore usually taken, for, or in respect of the said offices, or any of them, might, and may receive and take the same, any thing in the Act for tonnage and poundage, or this Book, or any former Act, to the contrary notwithstanding.

XXI.

All ancient duties heretofore lawfully taken by any city, or town corporate, their farmers, deputies, or officers, under the name of Town-custom, or the like, for the maintenance of bridges, keys, harbours, wharfs, or the like, shall and may be received and enjoyed as formerly; any thing in the said Act, or any other Act or Book, to the contrary notwithstanding.

XXII.

The under-searcher, or other officers of Gravesend, having power to visit and search any ship outward-bound, shall not, without just and reasonable cause, detain any such ship, under colour of searching the goods therein laden, above three tides after her arrival at Gravesend, under pain of loss of their office, and rendering damage to the merchant or owner of the ship. And the searcher, or other officer of the Custom-house in any of the Outports, having power to search and visit any ship outward-bound, shall not, without just and reasonable cause, detain any such ship under colour of searching the goods therein laden, above one tide after the said ship is fully laden and ready to set sail, under pain of loss of the office of such offender, and rendering damage to the merchant and owner of the ship.

XXIII.

Note, That all Timber in balks, which shall be of eight inches square, or upwards, that shall be imported, or brought from any part beyond the sea into the realm of *Great-Britain*, shall be rated according to the measure of timber, the foot square three pence for the value thereof, and according to that rule shall pay for subsidy, twelve pence in the pound according to poundage; and all under eight inches square, and above five inches square, shall pay for subsidy according to the rates mentioned in this Book of rates for middle balks; and all of five inches square, or under, shall pay according to the rate of small balks.

XXIV.

For avoiding all oppression by any of the officers of the customs, in any port of this kingdom, in exacting unreasonable fees from the merchant, by reason of any entries, or otherwise touching the shipping and unshipping of any goods, wares, and merchandize; it is ordered, that no officer, clerk, or other belonging to any Custom-house whatsoever, shall exact, require, or receive any other, or a greater fee, of any merchant or other whatsoever, than such as are, or shall be established by the Commons in Parliament assembled: if any officer, or other, shall offend contrary to this order, he shall forfeit his office and place, and be for ever after incapable of any office in the Custom-house.

XXV.

All fees appointed to be paid unto the customer, comptroller, surveyor, or surveyor-general, in the port of London, for any cocket or certificate outwards, shall be paid all together in one sum to that officer from whom the merchant is to have his cocket or certificate above, in the Custom-house; and after the merchant hath duly paid his custom and subsidy, and other duties
above,

above, in the Custom-house, as is appointed in this Book of rates, he is to be master of, and keep his own cocket or certificate, until he shall ship out his goods so entered; when he is to deliver the same to the head-searcher, or his majesty's under-searcher in the port of London, or other ports, together with the mark and number of the goods.

XXVI.

The officers of the Custom-house for the time being, shall allow and make good unto all persons, all such monies as are, or shall be due unto them for the half subsidy; and also the Algier duty of foreign goods formerly exported, now due and unpaid.

XXVII.

The duties and sums of money appointed to be paid by the Act of Subsidy of Tonnage and Poundage passed this Parliament, and by the Book of rates therein mentioned, and no other, shall be paid to his majesty's officers during the continuance of the said Act, upon goods imported or exported, any law, statute, or usage to the contrary notwithstanding. Nevertheless it is declared, that prisage of wines, the duty called butlerage, and the duty of twelve pence upon every chalder of Sea coal exported from Newcastle upon Tyne, to any other port or ports of this realm, shall be continued.

HARBOTTLE GRIMSTONE, *Baronet,*

Speaker of the House of Commons.

Memorandum. *Ginger of the British plantations, the hundred weight, containing 112 pounds, to be rated at one pound.*

RULES, ORDERS, and REGULATIONS, annexed to the Additional Book of rates referred to in an Act passed anno 11^o Georgii primi, cap. 7.

I.

ANY of the rates aforesaid, or any thing contained in this Additional Book of rates, is not to extend to alter the methods prescribed by law for ascertaining the values upon such unrated goods, wares, and merchandizes imported, as are of the growth, product, or manufacture of the East-Indies, China, or other the parts within the limits of the charters granted to the united company of merchants of England trading to the East-Indies.

Or II.

To the charging any duty upon such sort of Wood, Plank, or Timber, wrought or unwrought, or any of the goods called Lumber, which are to be imported duty free, by virtue of the Act made in the eighth year of his present majesty's reign, on the conditions therein mentioned, during the continuance of the said Act.

Or

Or III.

To the charging any duty upon such Drugs, or other Goods used in dying which are to be imported duty free, by virtue of another Act made in the eighth year of his present majesty's reign, on the conditions therein mentioned.

IV.

And whereas it may happen, that several goods and merchandizes may be imported, which are omitted to be rated in the Book of rates made in the twelfth year of the reign of king Charles the second, or in the Additional Book of rates, or in some particular Act of Parliament; in such case, the value and price of such goods and merchandizes for the Old Subsidy (other than of those of India, Persia, or China) shall be ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them: and the better to prevent frauds, and that all merchants may be upon an equal foot in trade, the collector and comptroller, or other proper officers of the customs, may open, view, and examine such goods and merchandizes, paying duty *ad valorem*, and compare the same with the value and price thereof so sworn to, or affirmed; and if upon such view and examination it shall appear, that such goods or merchandizes are not valued by such oath or affirmation, according to the true value and price thereof, according to the true intent and meaning hereof; that then, and in such case, the importer and proprietor shall, on demand made in writing by the customer, or collector and comptroller of the port where such goods or merchandizes are entered, deliver, or cause to be delivered, all such goods and merchandizes into his majesty's warehouse at the port of importation, for the use and benefit of the crown; and upon such delivery, the customer and collector of such port, with the privity of the comptroller, shall, out of any money in the hands of such customer or collector, arising by customs, or other duties belonging to the crown, pay to such importer or proprietor, the value of such goods and merchandizes so sworn to, or affirmed, for the said Old Subsidy, as aforesaid, together with an addition of the customs and other duties paid for such goods, and of ten pounds *per centum* to such value, taking a receipt for the same from such importer or proprietor, in full satisfaction for the said goods, as if they had been regularly sold: and the respective commissioners of the customs shall cause the said goods to be fairly and publickly sold for the best advantage, and out of the produce thereof, the money so paid, or advanced as aforesaid, shall be repaid to such customer or collector, with the privity of the comptroller, to be replaced to such funds from whence the same was borrowed, and the overplus (if any) shall be paid into his majesty's Exchequer, towards the Sinking Fund, by the title of *Unrated * goods imported, undervalued*.

SPENCER COMPTON,

Speaker of the House of Commons.

* See Branch Numb. 38. and 11 Geo. I. cap. 7. § 8.

CHAPTER THE THIRD:

CONTAINING,

- I. Instructions for the computation of the several Branches composing the total duties to be paid on goods and merchandizes imported, exported, and brought coastwise; illustrated by examples adapted to the respective circumstances of importation, &c.
- II. The several allowances and bounties payable out of the duties of the Customs, the bounties and drawbacks on British exciseable goods exported, and the premium on Naval stores imported.

SECTION THE FIRST.

THE duties on foreign goods imported consisting of a TONNAGE and a POUNDAGE, which are under different regulations, it is necessary to treat of their computations separately.

I. TONNAGE comprehends the duties payable on Wines imported (and the Old Subsidy on Perry, Rape of Grapes, Syder, Syder-eager, and Vinegar, the Imposts on Vinegar, and the Coinage duties) being regulated by a sum certain on the ton measure.

All the several duties on Wines are fully explained under each respective branch in Chap. I. wherein are shewn the gross duties, the discounts thereon, and the net duties to be paid or secured (for one ton or one gallon) according to the several circumstances of entry and importation; therefore when the branches, to which any sort of Wines are liable, are desired to be known, that sort (observing the particular circumstances of entry and importation) must be sought for between page 267 and page 275, and opposite thereto will be found a referring letter representing the particular Branches, as is explained in the following example.

One ton of Spanish wine, unfilled, for sale, imported into the port of London, by British, in a British ship qualified, all duties paid down.

Upon recourse had to page 269, in the last column thereof, opposite to the sort of Wine above described, will be found the referring letters Z b, which letters (being likewise found in the Table, page 74) refer to the Branches N^o 1. III. 2. 3. 4. 7. 16. 34. each of which branches must be consulted, that the respective sums due thereon may be exactly charged; which for the above example will be found to stand thus:

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20^{ths}</i>
N ^o I. Old subsidy	3	10	2	8
N ^o III. Additional duty	2	17	1	8
N ^o 2. New subsidy	3	10	2	8
N ^o 3. One-third subsidy	1	3	4	16
N ^o 4. Two-thirds subsidy	2	6	9	12
N ^o 7. Impost on wine	8	0	7	1
N ^o 16. Coinage on wine	0	10	0	—
N ^o 34. Duty on wine 1745	4	0	0	—
Total duty to be paid	25	18	3	13

But for the greater ease and dispatch in computing the duties on Wine, it is the practice to work by tables, wherein each branch is computed net, according to all the respective circumstances of importation, discount, &c. from a gallon to a ton.

II. POUNDAGE is understood to comprehend the customs and other duties payable on all goods imported (except those free of duty, or liable to tonnage) being, in most cases, levied and collected at so much in the POUND, or per cent. on the respective rates or values, as is fully and particularly explained under the several branches.

In order to discover the several branches to which any sort of POUNDAGE goods are liable, it must be observed,

That the said goods are to be sought for amongst THE RATES OF MERCHANTIZE INWARDS, between page 79, and page 266, under their proper initial letters, or the general head wherein such goods are comprehended, as Drugs, Grocery, Linen, &c.

That if the goods are not found to be any where rated, the values thereof (except goods from India or China) must be ascertained by the oath of the importer.

That if the goods, though expressly rated, are nevertheless liable to some particular branch at value, in that case the value must be ascertained as is directed under such respective branch.

That after the amount of the goods at their respective rates, or according to their values upon oath, is thus discovered, you may then proceed to the computation of the several branches to which such goods are liable, by the assistance of the referring letters which stand in the right hand margin against each species of goods, as explained in the following example.

Suppose 20 casks, containing 250 hundred of Brimstone, imported by British.

Upon recourse to the Rates inwards it will be found, that Brimstone is rated at 6 s. 8 d. per hundred weight, containing 112 lb, at which rate the above quantity amounts to

l. s. d.
83 6 8

And that in the right-hand margin, against Brimstone, is B 5; which being sought for in the Table, page 74, it will be found that Brimstone is chargeable with the Branches

1, 2, 3, 4,
5, 9.

But to discover the net sums that are to be charged for the several aforesaid branches, they must each of them be consulted in the manner hereafter exemplified, viz.

N ^o 1. or Old subsidy.	On recourse had to this branch, under the distinction of POUNDAGE, it will appear,						
	That it is to be levied according to the several rates, &c. of the goods; which, in this example, amounts to, as before			l.	s.	d.	
				83	6	8	
N ^o 2. or New subsidy.	That for all goods, except those otherwise charged, it is to be computed at 5 l. per cent. of the rate, &c. which is			4	3	4	
	That for all goods, except those for which there are special directions, there must be allowed a discount of 5 l. per cent. which is			0	4	2	
	Whereby the net Old subsidy is				l.	s.	d.
					3	19	2
N ^o 3. or $\frac{1}{3}$ d Subsidy -	On recourse to this branch, it will appear to be one-third part of the net New subsidy; which is						
					1	6	$4\frac{1}{2}$
N ^o 4. or $\frac{2}{3}$ d Subsidy -	On recourse to this branch, it will appear to be two-third parts of the net New subsidy; which is						
					2	12	$9\frac{1}{2}$
N ^o 5. or Sub. 1747	On recourse to this branch, it will appear to be 12 d. in the pound, or five per cent. on the respective rate or value.						
	Rate as above 83 6 8, at five per cent. thereon, is						
					4	3	4
N ^o 9. or Impost 1690.	On recourse to this branch, it will appear, That Brimstone (the 5th article of this duty, and to which you are directed by the figure 5 annexed to B, the referring letter) is chargeable with 4 s. and 8 d. for every hundred weight, containing 112 lb, which is			58	6	8	
	That if this duty is paid down, there is to be allowed a discount of $6\frac{1}{4}$ l. per cent. which is			3	12	11	
	Whereby the net impost is				54	13	9
The total duties to be paid					70	14	7

In the foregoing example are the net branches as they are brought to account in King's books, which is the method generally used in all the ports of England, except London, where the subsidies being computed by the gross rates or values, and the other duties (in conformity) at 20 times the sums imposed, the several branches brought to account in the King's books are but $\frac{1}{20}$ th part of those computed on the bills; but as the former seems to be the most rational and (to a learner) the most intelligible method, the following example will be the only one given of the method used in London, and all the succeeding will be

be in the simple and real sums, as they are brought to account in the King's books.

The foregoing example computed according to the gross rate, &c. agreeable to the practice of the port of London.

		The amount of the rate as before —		83	6	8
		Discount at 5 l. per cent. —		4	3	4
N ^o 9.		l. s. d.				
C.						
250 at 20 times 0		4 8 i. e. l. 4 13 4.		N ^o 1 —		
s.	d.			79	3	4
6	8 — $\frac{1}{3}$	1000		2 —	79	3 4
6	0 — $\frac{2}{3}$	83 6 8		3 —	26	7 9 $\frac{1}{2}$
		83 6 8		4 —	52	15 6 $\frac{1}{2}$
				5 —	83	6 8
		1166 13 4		9 —	1093	15 0
		72 18 4				
		Discount at $5\frac{1}{4}$ l. per cent.		1414 11 8		
		1093 15 0				
		The $\frac{1}{20}$ part, or 5 l. per cent. being the		{ 70 14 7		
		total net duty to be paid, as before				

And after the manner of the aforesaid examples, may the several branches of all other sorts of poundage goods be computed: but as the computation of the duties is not only the most material, but also by far the most difficult part of the business of the Customs, here follow a set of examples, so formed, that they may comprehend all the various instances, that generally occur in practice.

Examples of the computation of the several branches of the Customs payable on goods and merchandizes imported, under the different circumstances of entry or importation, whether from France, East-India, or any other country, as well for single articles, as for various kinds of goods mixed together.

From any country, except France or India.

SINGLE ARTICLES.

20 C. of Green copperas for dyers use.

The amount of the rate 15 0 0

Five per cent. thereon — 0 15 0

Discount at 5 l. per cent. 0 0 9

N^o 1 — 0 14 3

5 — 0 15 0

Total duty 1 9 3

80 C. of Muscovadoes sugar from the British plantations.

The amount of the rate 120 0 0

Five per cent. thereon — 6 0 0

Discount at 5 l. per cent. 0 6 0

N^o 1 — 5 14 0

2 — 5 14 0

3 — 1 18 0

5 — 6 0 0

Total duty 19 6 0

200 C.

200 C. of Barillia.	200
	200
	200
	200
	<u>22400</u>

The amount at the rate	112	0	0
Five per cent. of the rate	5	12	0
Discount at 5 l. per cent.	0	5	7
N ^o 9.			
200 C. at 2 s. 6 d.	2—5	6	5
$\frac{1}{4}$	25	0	0
$\frac{1}{4}$	6	5	0
Disc. 1	11	3	
	23	8	9
Total duty	45	0	0

30 tons of single Dutch brandy.	
The amount of the rate	600 0 0
Five per cent. thereon	30 0 0
Discount at 5 l. per cent.	1 10 0
	28 10 0
	28 10 0
	9 10 0
	19 0 0
N ^o 6—	85 10 0
5—	30 0 0
17—	30 0 0
	145 10 0
Excise — N ^o 41—	1764 0 0
Total duty	1909 10 0

Certain unrated Toys for children, valued upon oath	150 0 0
6 $\frac{2}{3}$ per cent.	10 0 0
Discount	0 10 0
N ^o 10.	
$\frac{1}{2}$	7 10 0
$\frac{1}{4}$	1 17 6
0 9 4 $\frac{1}{2}$	
7 0 7 $\frac{1}{2}$	
N ^o 1—	9 10 0
2—	9 10 0
3—	3 3 4
4—	6 6 8
5—	7 10 0
10—	7 0 7 $\frac{1}{2}$
Total duty	43 0 7 $\frac{1}{2}$

600 Checks, the real value upon oath for the new duties being 17 s. 6 d. each	400 0 0
N ^o 10.	20 0 0
$\frac{1}{4}$	20 0 0
$\frac{1}{4}$	5 0 0
1 5 0	
18 15 0	
N ^o 28, 29.	
600 at 17 s. 6 d.	
75	
525	
52 10 0	
26 5 0	
78 15 0	
Discount	1 0 0
N ^o 1—	19 0 0
Disc. 2—	19 0 0
3—	6 6 8
4—	12 13 4
5—	20 0 0
10—	18 15 0
28—	78 15 0
29—	78 15 0
Tot. duty	253 5 0

Certain unrated Glafs manufactures, valued upon oath at	100 0 0
N ^o 9.	7 $\frac{1}{2}$ per cent.—7 10 0
$\frac{1}{4}$	15 0 0
Discount	0 7 6
N ^o 1—	7 2 6
Disc. 2—	7 2 6
3—	2 7 6
4—	4 15 0
5—	5 0 0
9—	14 1 3
Total duty	40 8 9

C.

50 ells of broad German linen striped, the real value upon oath for the new duties being 400 l.	500 0 0
	25 0 0
N ^o III.	Discount 1 5 0
11 17 6	N ^o 1—23 15 0
1 3 9	Disc. III—10 13 9
10 13 9	2—23 15 0
N ^o 9.	3—7 18 4
$\frac{1}{4}$	18 15 0
$\frac{1}{4}$	4 13 9
1 3 5 $\frac{1}{4}$	5—25 0 0
17 11 6 $\frac{3}{4}$	9—17 11 6 $\frac{1}{4}$
	Disc. 28—60 0 0
	29—60 0 0
Total duty	228 13 7 $\frac{1}{4}$

Dying Goods.

RATE.

DUTY.

References
to the
Table, &c
p. 74-5-6.

Ifinglass, the hundred weight, containing
112 lb }
Litmus, the hundred weight, cont. 112 lb }
Logwood, the hundred weight, containing
112 lb }
Madder of all sorts, the hundred weight,
containing 112 lb }
Madder roots, the pound }
Nicoraqua wood, the hundred weight, con-
taining 112 lb }
Orchal, the hundred weight, cont. 112 lb }
Orchelly, the hund. weight, cont. 112 lb }
Pomegranate peels, the hundred weight,
containing 112 lb }
Red, or Guinea wood, the hundred weight,
containing 112 lb }
Safflore, the pound }
Sal armoniack, the pound }
Sal gem, the pound }
Sapan wood, the hund. weight, cont. 112 lb }
Red faunders, the hund. weight, cont. 112 lb }
Shoemack, the hundred weight, cont. 112 lb }
Sticklack, the pound }
Turnsole, the pound }
Valonia, the hundred weight, cont. 112 lb }
Verdigrease, the pound }

l.	s.	d.	l.	s.	d.	20 ^{ths}
1	13	4	0	0	10	
1	00	0	0	0	6	
2	00	0	0	1	0	
1	10	0	0	0	9	
0	04	0	0	0	0	2
0	80	0	0	0	2	8
2	00	0	0	1	0	
1	00	0	0	0	6	
0	13	4	0	0	4	
1	10	0	0	0	9	
0	10	0	0	0	0	6
0	06	$\frac{2}{3}$	0	0	0	3 $\frac{1}{3}$
0	02	$\frac{2}{3}$	0	0	0	1 $\frac{1}{3}$
0	10	0	0	0	3	
1	68	0	0	0	8	
0	13	4	0	0	4	
0	04	0	0	0	0	2
0	02	$\frac{2}{3}$	0	0	0	1 $\frac{1}{3}$
0	70	0	0	0	2	2
0	06	$\frac{2}{3}$	0	0	0	3 $\frac{1}{3}$

T B

CERTAIN RULES, ORDERS, DIRECTIONS, and ALLOWANCES, for the advancement of Trade, and encouragement of the Merchant, as also for the regulating as well of the Merchant in making of due entries and just payments of their Customs, as of the Officers in all the ports of this kingdom, in the faithful discharge of their Duty. *Referred to in the Act of Tonnage and Poundage, passed anno 12 Car. II.*

I.

EVERY merchant shall have free liberty to break bulk in any port allowed by the law, and to pay custom and subsidy for no more than he shall enter and land; provided that the master or purser of every such ship shall first make declaration upon oath, before any two principal officers of the port, of the true content of his ship's lading; and shall likewise after declare, upon his oath, before the customer, collector, comptroller, or surveyor, or two of them, at the next port of this kingdom where his ship shall arrive, the quantity and quality of the goods landed at the other port, where bulk was first broken, and to whom they did belong.

See Ships inwards, 6. 18. in the Index.

II.

All foreign goods and merchandize (except Wines, Currants, and Wrought silks) first imported, shall be again exported by any merchant * *British* within twelve months, or stranger within nine months; and such merchant or merchants as shall export any such foreign goods or merchandizes (except before excepted) shall have allowance, and be repaid by the officer which received the same, the one moiety of the subsidy which was paid at the first importation of such foreign goods and merchandizes, or any part thereof, so as due proof be first made by certificate from the officers, of the due entry and payment of the custom and subsidy of all such foreign goods and merchandizes inwards, together with the oath of the merchants importing and exporting the same, affirming the truth thereof, and the name of his majesty's searcher or under-searcher in the port of London, and of the searcher of any other the Outports, testifying the shipping thereof to be exported. After all which duly performed in manner before expressed, the moiety of the subsidy first paid inwards shall, without any delay or reward, be repaid unto such merchant or merchants, who do export such goods and merchandizes, within one month after demand thereof; as also the whole additional duty of Silks, Linen, and Tobacco, in manner as before is directed.

* *By the 7th of Geo. I. cap. 21. the time for exportation was extended to three years for all exporters.*

III.

And if there be an agreement now in force, which was formerly made by the late commissioners of the customs and subsidies, with the merchant-strangers, or their factors, or shall hereafter be made by any commissioners, or farmers of the customs and subsidies, or any other power (except by consent of Parliament) with any merchant or merchant-strangers, or their factors,

for

for any foreign goods or merchandizes to be brought into the port of London, or any other port or haven of this kingdom of *Great-Britain*, and to be exported again by way of composition; all other merchants, being his majesty's subjects, shall be admitted into the same composition, and not to be excluded from any other privilege whatsoever, granted to the stranger by any private agreement, or composition, under the same conditions, and with the same restrictions as shall be made with the merchant-stranger.

IV.

Every merchant, as well *British* as stranger, that shall ship and export any kind of Wines, which formerly have paid all the duties of tonnage inwards, shall have repaid, or allowed unto them, all the duties of tonnage paid inwards; except to the *British* man twenty shillings the ton, and except to the stranger five-and-twenty shillings the ton, upon due proof of the due entry and payment of the tonnage inwards, and of the shipping thereof to be exported, to be made in manner as in the second Article is mentioned and expressed.

V.

If any merchant, denizen, or stranger, shall export any Spanish or foreign wools, he shall have liberty so to do, with this further condition, that such Spanish or other foreign Wools whatsoever be not exported in any other ship or vessel whatsoever, with intent to be carried beyond the seas, out of the kingdom of *Great-Britain*, than only in *British* shipping, upon pain of confiscation.

VI.

Every merchant, as well *British* as stranger, which shall ship and export any Currants, which formerly were duly entered, and paid the subsidy and custom inwards, shall have allowed, or repaid unto them respectively, all the custom and subsidy paid inwards for the same (except eighteen pence for every hundred weight to the *British*, and two-and-twenty pence halfpenny for every hundred weight to the stranger) upon due proof of the due entry and payment of the custom and subsidy thereof inwards, and of the shipping thereof to be exported, to be made in manner as in the second Article is declared.

VII.

If any merchant having duly paid all duties inwards for foreign goods, and in regard of bad sales shall be enforced to keep the same, or any part thereof, in his hands, after the space of a year shall be elapsed; in this case, he, or any other person, is to be permitted to ship the same out for the parts beyond the seas (if they think fit) without payment of any subsidy for the same outwards, upon due proof that the same was duly entered, and subsidy paid inwards.

VIII.

Every merchant bringing in any sort of Wines into this kingdom, by way of merchandize, and shall make due entries of the same in the Custom-house, shall be allowed twelve per cent. for leakage.

IX.

Every hoghead of Wine which shall be run out, and not full seven inches, or above, left therein; and every butt or pipe not above nine inches, shall be accounted for outs, and the merchant to pay no subsidy for the same.

X.

If any Wines should prove corrupt and unmerchantable, and fit for nothing but to distil into Hot-waters, or to make Vinegar, then every owner of such Wines shall be abated in the subsidy, according to such his damage in those Wines, by the discretion of the collectors of the Customs, and one of the principal officers. *But by 6 Geo. I. cap. 12. repealed, and certain allowances given in lieu thereof; which see, pag. 4, and Chap. 3. N^o 14.*

XI.

If any Tobacco, or other goods or merchandize brought into this kingdom, shall receive any damage by salt water, or otherwise, so that the owner thereof shall be prejudiced in the sale of such goods, the principal officers of the Custom-house, or any two of them, whereof the collector for the time being to be one, shall have power to choose two indifferent merchants, experienced in the values of such goods; who upon visiting the said goods, shall certify and declare upon their corporal oaths, first administered by the said officers, what damage such goods have received, and are lessened in their true value, and according to such damage, in relation to the rates set on them in this Book, the said officers are to make a proportionable abatement unto the merchant or owner of the subsidy due for the same.

But by { 12 Ann. cap. 8. § 8. 10. } *repealed as to Tobacco.*
 { 9 Geo. I. cap. 21. § 4. }

XII.

The merchant-strangers, who, according to the rates and values in this Book contained, do pay double subsidy for Lead, Tin, Woollen Cloths, shall also pay double custom for native manufactures of wool, or part wool, and the said strangers are to pay for all other goods, as well * inwards as outwards, rated to pay the subsidy of poundage, three pence in the pound, or any other duty payable by *Charta Mercatoria*, besides the subsidy.

But by 25 Car. II. cap. 6. § 1, 2, 3. and 9 Ann. cap. 6. § 3. 5. repealed as to Goods exported.

Note, Charta Mercatoria, which was first granted by 31 Edw. I. was confirmed by 27 Edw. III. cap. 26. and the duty of three pence per pound thereby granted, is directed to be computed by the contents of the goods, according to the oath of the importer, or letter of credence, without unsealing or opening; upon penalty of imprisonment by the officers, and quadruple damages to the party grieved, and as much to the King.

XIII.

That the merchants trading in the port of London, have free liberty to lade and unlade their goods at any the lawful keys, and places of shipping and landing of goods, between the Tower of London and London-bridge, and between sun-rising and the sun-setting, from the tenth day of September, to the tenth day of March; and between the hours of six of the clock in the morning, and six of the clock in the evening, from the tenth day of March, to the tenth day of September, giving notice thereof to the respective officers appointed to attend the lading and unlading of goods: and such officer as shall refuse, upon due calling, to be present, he shall forfeit for every default five pounds, the one moiety unto the King, and the other moiety to the party grieved and suing for the same. *For the lawful Keys, vide Chapter the fourth.*

* This is the duty called Petty Custom, mentioned in page 12.

XIV.

The merchants of York, Kingston upon Hull, Newcastle upon Tyne, and the members thereof, shall be allowed free of custom and subsidy, two of the Northern cloths and Kerfies in ten, to be shipped in those ports in the names of Double wrappers, as formerly hath been there allowed them.

XV.

The merchants of Exeter, and other Western parts, shall be allowed free of subsidy, one Perpetuana in ten for a Wrapper, and three Devon dozens in twenty for Wrappers; the same to be shipped out of the ports of Exeter, Plymouth, Dartmouth, Barnstable, Lime-Regis, or the members thereof.

XVI.

All merchants transporting any sorts of Woollen, whether new or old Drapery, as also Bays and Cottons, shall be allowed one in ten for a Wrapper, free of custom and subsidy. *But by 11 and 12 Will. III. cap. 20. all Woollen manufactures are free, except White broad-cloths, as per 6 Ann. cap. 8.*

XVII.

Every merchant shall be allowed upon all other goods and merchandizes appointed to pay to any the subsidy of poundage, according to the rule of this Book, to be imported, five in the hundred of all the said subsidies of poundage so appointed to be paid.

XVIII.

The officers, who sit above in the Custom-house of the port of London, shall attend the service of their several places, from nine to twelve of the clock in the forenoon; and one officer, or one able clerk, shall attend with the book in the afternoon, during such time as the officers are appointed to wait at the water-side, for the better deciding of all controversies that may happen concerning merchants warrants: all other the officers of the Out-ports shall attend every day in the Custom-house of every respective port, for dispatch of merchants and shippers, between the hours of nine of the clock and twelve in the morning, and two and four of the clock in the afternoon.

XIX.

Every merchant making an entry of goods, either inwards or outwards, shall be dispatched in such order as he cometh; and if any officer, or his clerk, shall, either for favour or reward, put any merchant, or his servant duly attending, by his turn, or otherwise delay any person so duly attending, and making his entries aforesaid, to draw any other reward or gratuity from him, than is limited in the Act for tonnage and poundage, and this Book; if the master-officer be found faulty herein, he shall, upon complaint to the chief officers of the Custom-house, be strictly admonished of his duty; but if the clerk be found faulty therein, he shall, upon complaint to the said chief officers, be presently discharged of his service, and not be permitted to sit any more in the Custom-house.

XX.

The lord mayor, commonalty, and citizens of the city of London, their officers or deputies, for, and touching the offices of package, scavage, baleage, or portage of any goods or merchandize of aliens, or their sons born within this kingdom, or unfreemen, imported or exported into, or out of the city
of

of London, or the liberties or ports thereof, unto, or from the parts beyond the seas, for, or concerning the receiving, or taking of any fees or rates heretofore usually taken, for, or in respect of the said offices, or any of them, might, and may receive and take the same, any thing in the Act for tonnage and poundage, or this Book, or any former Act, to the contrary notwithstanding.

XXI.

All ancient duties heretofore lawfully taken by any city, or town corporate, their farmers, deputies, or officers, under the name of Town-custom, or the like, for the maintenance of bridges, keys, harbours, wharfs, or the like, shall and may be received and enjoyed as formerly; any thing in the said Act, or any other Act or Book, to the contrary notwithstanding.

XXII.

The under-searcher, or other officers of Gravesend, having power to visit and search any ship outward-bound, shall not, without just and reasonable cause, detain any such ship, under colour of searching the goods therein laden, above three tides after her arrival at Gravesend, under pain of loss of their office, and rendering damage to the merchant or owner of the ship. And the searcher, or other officer of the Custom-house in any of the Outports, having power to search and visit any ship outward-bound, shall not, without just and reasonable cause, detain any such ship under colour of searching the goods therein laden, above one tide after the said ship is fully laden and ready to set sail, under pain of loss of the office of such offender, and rendering damage to the merchant and owner of the ship.

XXIII.

Note, That all Timber in balks, which shall be of eight inches square, or upwards, that shall be imported, or brought from any part beyond the sea into the realm of *Great-Britain*, shall be rated according to the measure of timber, the foot square three pence for the value thereof, and according to that rule shall pay for subsidy, twelve pence in the pound according to poundage; and all under eight inches square, and above five inches square, shall pay for subsidy according to the rates mentioned in this Book of rates for middle balks; and all of five inches square, or under, shall pay according to the rate of small balks.

XXIV.

For avoiding all oppression by any of the officers of the customs, in any port of this kingdom, in exacting unreasonable fees from the merchant, by reason of any entries, or otherwise touching the shipping and unshipping of any goods, wares, and merchandize; it is ordered, that no officer, clerk, or other belonging to any Custom-house whatsoever, shall exact, require, or receive any other, or a greater fee, of any merchant or other whatsoever, than such as are, or shall be established by the Commons in Parliament assembled: if any officer, or other, shall offend contrary to this order, he shall forfeit his office and place, and be for ever after incapable of any office in the Custom-house.

XXV.

All fees appointed to be paid unto the customer, comptroller, surveyor, or surveyor-general, in the port of London, for any cocket or certificate outwards, shall be paid all together in one sum to that officer from whom the merchant is to have his cocket or certificate above, in the Custom-house; and after the merchant hath duly paid his custom and subsidy, and other duties above,

above, in the Custom-house, as is appointed in this Book of rates, he is to be master of, and keep his own cocket or certificate, until he shall ship out his goods so entered; when he is to deliver the same to the head-searcher, or his majesty's under-searcher in the port of London, or other ports, together with the mark and number of the goods.

XXVI.

The officers of the Custom-house for the time being, shall allow and make good unto all persons, all such monies as are, or shall be due unto them for the half subsidy; and also the Algier duty of foreign goods formerly exported, now due and unpaid.

XXVII.

The duties and sums of money appointed to be paid by the Act of Subsidy of Tonnage and Poundage passed this Parliament, and by the Book of rates therein mentioned, and no other, shall be paid to his majesty's officers during the continuance of the said Act, upon goods imported or exported, any law, statute, or usage to the contrary notwithstanding. Nevertheless it is declared, that prisage of wines, the duty called butlerage, and the duty of twelve pence upon every chalder of Sea coal exported from Newcastle upon Tyne, to any other port or ports of this realm, shall be continued.

HARBOTTLE GRIMSTONE, *Baronet,*

Speaker of the House of Commons.

Memorandum. *Ginger of the British plantations, the hundred weight, containing 112 pounds, to be rated at one pound.*

RULES, ORDERS, and REGULATIONS, annexed to the Additional Book of rates referred to in an Act passed anno 11^o Georgii primi, cap. 7.

I.

ANY of the rates aforesaid, or any thing contained in this Additional Book of rates, is not to extend to alter the methods prescribed by law for ascertaining the values upon such unrated goods, wares, and merchandizes imported, as are of the growth, product, or manufacture of the East-Indies, China, or other the parts within the limits of the charters granted to the united company of merchants of England trading to the East-Indies.

Or II.

To the charging any duty upon such sort of Wood, Plank, or Timber, wrought or unwrought, or any of the goods called Lumber, which are to be imported duty free, by virtue of the Act made in the eighth year of his present majesty's reign, on the conditions therein mentioned, during the continuance of the said Act.

Or

Or III.

To the charging any duty upon such Drugs, or other Goods used in dying which are to be imported duty free, by virtue of another Act made in the eighth year of his present majesty's reign, on the conditions therein mentioned.

IV.

And whereas it may happen, that several goods and merchandizes may be imported, which are omitted to be rated in the Book of rates made in the twelfth year of the reign of king Charles the second, or in the Additional Book of rates, or in some particular Act of Parliament; in such case, the value and price of such goods and merchandizes for the Old Subsidy (other than of those of India, Persia, or China) shall be ascertained by the oath or affirmation of the merchant, in the presence of the customer, collector, comptroller, and surveyor, or any two of them: and the better to prevent frauds, and that all merchants may be upon an equal foot in trade, the collector and comptroller, or other proper officers of the customs, may open, view, and examine such goods and merchandizes, paying duty *ad valorem*, and compare the same with the value and price thereof so sworn to, or affirmed; and if upon such view and examination it shall appear, that such goods or merchandizes are not valued by such oath or affirmation, according to the true value and price thereof, according to the true intent and meaning hereof; that then, and in such case, the importer and proprietor shall, on demand made in writing by the customer, or collector and comptroller of the port where such goods or merchandizes are entered, deliver, or cause to be delivered, all such goods and merchandizes into his majesty's warehouse at the port of importation, for the use and benefit of the crown; and upon such delivery, the customer and collector of such port, with the privity of the comptroller, shall, out of any money in the hands of such customer or collector, arising by customs, or other duties belonging to the crown, pay to such importer or proprietor, the value of such goods and merchandizes so sworn to, or affirmed, for the said Old Subsidy, as aforesaid, together with an addition of the customs and other duties paid for such goods, and of ten pounds *per centum* to such value, taking a receipt for the same from such importer or proprietor, in full satisfaction for the said goods, as if they had been regularly sold: and the respective commissioners of the customs shall cause the said goods to be fairly and publickly sold for the best advantage, and out of the produce thereof, the money so paid, or advanced as aforesaid, shall be repaid to such customer or collector, with the privity of the comptroller, to be replaced to such funds from whence the same was borrowed, and the overplus (if any) shall be paid into his majesty's Exchequer, towards the Sinking Fund, by the title of *Unrated* goods imported, under-valued*.

SPENCER COMPTON,

Speaker of the House of Commons.

* See Branch Numb. 38. and 11 Geo. I. cap. 7. § 8.

CHAPTER THE THIRD;

CONTAINING,

- I. Instructions for the computation of the several Branches composing the total duties to be paid on goods and merchandizes imported, exported, and brought coastwise; illustrated by examples adapted to the respective circumstances of importation, &c.
- II. The several allowances and bounties payable out of the duties of the Customs, the bounties and drawbacks on British exciseable goods exported, and the premium on Naval stores imported.

SECTION THE FIRST.

THE duties on foreign goods imported consisting of a TONNAGE and a POUNDAGE, which are under different regulations, it is necessary to treat of their computations separately.

I. TONNAGE comprehends the duties payable on Wines imported (and the Old Subsidy on Perry, Rape of Grapes, Syder, Syder-eager, and Vinegar, the Imposts on Vinegar, and the Coinage duties) being regulated by a sum certain on the ton measure.

All the several duties on Wines are fully explained under each respective branch in Chap. I. wherein are shewn the gross duties, the discounts thereon, and the net duties to be paid or secured (for one ton or one gallon) according to the several circumstances of entry and importation; therefore when the branches, to which any sort of Wines are liable, are desired to be known, that sort (observing the particular circumstances of entry and importation) must be sought for between page 267 and page 275, and opposite thereto will be found a referring letter representing the particular Branches, as is explained in the following example.

One ton of Spanish wine, unfilled, for sale, imported into the port of London, by British, in a British ship qualified, all duties paid down.

Upon recourse had to page 269, in the last column thereof, opposite to the sort of Wine above described, will be found the referring letters Z b, which letters (being likewise found in the Table, page 74) refer to the Branches N^o 1. III. 2. 3. 4. 7. 16. 34. each of which branches must be consulted, that the respective sums due thereon may be exactly charged; which for the above example will be found to stand thus:

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20^{ths}</i>
N ^o I. Old subsidy	3	10	2	8
N ^o III. Additional duty	2	17	1	8
N ^o 2. New subsidy	3	10	2	8
N ^o 3. One-third subsidy	1	3	4	16
N ^o 4. Two-thirds subsidy	2	6	9	12
N ^o 7. Impost on wine	8	0	7	1
N ^o 16. Coinage on wine	0	10	0	—
N ^o 34. Duty on wine 1745	4	0	0	—
Total duty to be paid	25	18	3	13

But for the greater ease and dispatch in computing the duties on Wine, it is the practice to work by tables, wherein each branch is computed net, according to all the respective circumstances of importation, discount, &c. from a gallon to a ton.

II. POUNDAGE is understood to comprehend the customs and other duties payable on all goods imported (except those free of duty, or liable to tonnage) being, in most cases, levied and collected at so much in the POUND, or per cent. on the respective rates or values, as is fully and particularly explained under the several branches.

In order to discover the several branches to which any sort of POUNDAGE goods are liable, it must be observed,

That the said goods are to be sought for amongst THE RATES OF MERCHANTIZE INWARDS, between page 79, and page 266, under their proper initial letters, or the general head wherein such goods are comprehended, as Drugs, Grocery, Linen, &c.

That if the goods are not found to be any where rated, the values thereof (except goods from India or China) must be ascertained by the oath of the importer.

That if the goods, though expressly rated, are nevertheless liable to some particular branch at value, in that case the value must be ascertained as is directed under such respective branch.

That after the amount of the goods at their respective rates, or according to their values upon oath, is thus discovered, you may then proceed to the computation of the several branches to which such goods are liable, by the assistance of the referring letters which stand in the right hand margin against each species of goods, as explained in the following example.

Suppose 20 casks, containing 250 hundred of Brimstone, imported by British.

Upon recourse to the Rates inwards it will be found, that Brimstone is rated at 6 s. 8 d. per hundred weight, containing 112 lb, at which rate the above quantity amounts to

l. s. d.
83 6 8

And that in the right-hand margin, against Brimstone, is B 5; which being sought for in the Table, page 74, it will be found that Brimstone is chargeable with the Branches

1, 2, 3, 4,
5, 9.

But to discover the net sums that are to be charged for the several aforesaid branches, they must each of them be consulted in the manner hereafter exemplified, viz.

N ^o 1. or Old subsidy.	On recourse had to this branch, under the distinction of POUNDAGE, it will appear,					
	That it is to be levied according to the several rates, &c. of the goods; which, in this example, amounts to, as before			l. s. d. 83 6 8		
	That for all goods, except those otherwise charged, it is to be computed at 5 l. per cent. of the rate, &c. which is			4 3 4		
N ^o 2. or New subsidy.	That for all goods, except those for which there are special directions, there must be allowed a discount of 5 l. per cent. which is			0 4 2		
	Whereby the net Old subsidy is			l. s. d. 3 19 2		
N ^o 3. or $\frac{1}{3}$ d Subsidy -	On recourse to this branch, under the distinction of POUNDAGE, it will appear,					
	That it is to be levied according to the several rates, &c. at 5 l. per cent. for all goods not otherwise particularly charged.					
	That there is also to be allowed a discount of 5 l. per cent.					
N ^o 4. or $\frac{2}{3}$ d Subsidy -	That therefore, in this case, it will be the same as the Old subsidy; which is net			3 19 2		
	On recourse to this branch, it will appear to be one-third part of the net New subsidy; which is			1 6 $4\frac{1}{2}$		
N ^o 5. or Sub. 1747	On recourse to this branch, it will appear to be two-third parts of the net New subsidy; which is			2 12 $9\frac{1}{2}$		
	On recourse to this branch, it will appear to be 12 d. in the pound, or five per cent. on the respective rate or value.					
N ^o 9. or Impost 1690.	Rate as above 83 6 8, at five per cent. thereon, is			4 3 4		
	On recourse to this branch, it will appear, That Brimstone (the 5th article of this duty, and to which you are directed by the figure 5 annexed to B, the referring letter) is chargeable with 4 s. and 8 d. for every hundred weight, containing 112 lb, which is			58 6 8		
	That if this duty is paid down, there is to be allowed a discount of $6\frac{1}{4}$ l. per cent. which is			3 12 11		
	Whereby the net impost is			54 13 9		
	The total duties to be paid			70 14 7		

In the foregoing example are the net branches as they are brought to account in King's books, which is the method generally used in all the ports of England, except London, where the subsidies being computed by the gross rates or values, and the other duties (in conformity) at 20 times the sums imposed, the several branches brought to account in the King's books are but $\frac{1}{20}$ th part of those computed on the bills; but as the former seems to be the most rational and (to a learner) the most intelligible method, the following example will be the only one given of the method used in London, and all the succeeding will be

be in the simple and real sums, as they are brought to account in the King's books.

The foregoing example computed according to the gross rate, &c. agreeable to the practice of the port of London.

			The amount of the rate as before			83	6	8
			Discount at 5 l. per cent.			4	3	4
N ^o 9.			l. s. d.					
C.								
250 at 20 times 0			4	8	i. e. l. 4 13 4.	N ^o 1		
s.	d.					79	3	4
		4				2	79	3 4
6	8 — $\frac{1}{3}$	1000				3	26	7 9 $\frac{1}{2}$
6	0 — $\frac{1}{3}$	83 6 8				4	52	15 6 $\frac{1}{2}$
		83 6 8				5	83	6 8
						9	1093	15 0
		1166 13 4						
		72 18 4	Discount at $5\frac{1}{4}$ l. per cent.			1414	11	8
		1093 15 0	The $\frac{1}{26}$ part, or 5 l. per cent. being the			} 70 14 7		
			total net duty to be paid, as before					

And after the manner of the aforesaid examples, may the several branches of all other sorts of poundage goods be computed: but as the computation of the duties is not only the most material, but also by far the most difficult part of the business of the Customs, here follow a set of examples, so formed, that they may comprehend all the various instances, that generally occur in practice.

Examples of the computation of the several branches of the Customs payable on goods and merchandizes imported, under the different circumstances of entry or importation, whether from France, East-India, or any other country, as well for single articles, as for various kinds of goods mixed together.

From any country, except France or India.

SINGLE ARTICLES.

20 C. of Green copperas for dyers use.

The amount of the rate 15 0 0

Five per cent. thereon — 0 15 0

Discount at 5 l. per cent. 0 0 9

N^o 1 — 0 14 3

5 — 0 15 0

Total duty 1 9 3

80 C. of Muscovadoes sugar from the British plantations.

The amount of the rate 120 0 0

Five per cent. thereon — 6 0 0

Discount at 5 l. per cent. 0 6 0

N^o 1 — 5 14 0

2 — 5 14 0

3 — 1 18 0

5 — 6 0 0

Total duty 19 6 0

200 C.

200 C. of Barillia.	200
	200
	200
	200
	<u>22400</u>

The amount at the rate	112	0	0
Five per cent. of the rate	5	12	0
Discount at 5 l. per cent.	0	5	7
N ^o 9.			
200 C. at 2 s. 6 d.	2	5	6 5
$\frac{1}{4}$	25	0	0
$\frac{1}{4}$	6	5	0
Disc. 1	11	3	
	23	8	9
Total duty	45	0	0

30 tons of single Dutch brandy.	
The amount of the rate	600 0 0
Five per cent. thereon	30 0 0
Discount at 5 l. per cent.	1 10 0
	<u>28 10 0</u>
	28 10 0
	9 10 0
	<u>19 0 0</u>
N ^o 6	85 10 0
	5 30 0 0
	17 30 0 0
	<u>145 10 0</u>
Excise — N ^o 41	1764 0 0
Total duty	1909 10 0

Certain unrated Toys for children, valued upon oath	150 0 0
6 $\frac{2}{3}$ per cent.	10 0 0
Discount	0 10 0
N ^o 10.	
$\frac{1}{4}$	7 10 0
$\frac{1}{4}$	1 17 6
	0 9 4 $\frac{1}{2}$
Disc.	7 0 7 $\frac{1}{2}$
N ^o 1	9 10 0
	2 9 10 0
	3 3 3 4
	4 6 6 8
	5 7 10 0
	10 7 0 7 $\frac{1}{2}$
Total duty	43 0 7 $\frac{1}{2}$

600 Checks, the real value upon oath for the new duties being 17 s. 6 d. each	400 0 0
N ^o 10.	20 0 0
$\frac{1}{4}$	20 0 0
$\frac{1}{4}$	5 0 0
	1 5 0
	18 15 0
N ^o 28, 29.	4 12 13 4
600 at 17 s. 6 d.	5 20 0 0
	10 18 15 0
	28 78 15 0
	29 78 15 0
Tot. duty	253 5 0

Certain unrated Glafs manufactures, valued upon oath at	100 0 0
N ^o 9.	7 $\frac{1}{2}$ per cent. — 7 10 0
$\frac{1}{4}$	15 0 0
$\frac{1}{4}$	3 15 0
$\frac{1}{4}$	0 18 9
	14 11 3
Disc.	2 7 2 6
	3 2 7 6
	4 4 15 0
	5 5 0 0
	9 14 1 3
Total duty	40 8 9

C.	
50 ells of broad German linen striped, the real value upon oath for the new duties being 400 l.	500 0 0
	25 0 0
N ^o III.	Discount 1 5 0
	N ^o 1 — 23 15 0
	11 17 6
	1 3 9
	10 13 9
N ^o 9.	3 7 18 4
$\frac{1}{4}$	18 15 0
$\frac{1}{4}$	4 13 9
	1 3 5 $\frac{1}{4}$
	17 11 6 $\frac{3}{4}$
Disc.	28 60 0 0
	29 60 0 0
Total duty	228 13 7 $\frac{1}{4}$

120 quarters of Wheat, not exceeding the price of 44 s. per quarter.

		1920	0	0
N ^o 2.				
240	0	0		
12	0	0		
Discount	0	12	0	
	11	8	0	
N ^o 1.				
96	0	0		
11	8	0		
3	16	0		
7	12	0		
12	0	0		
Total duty	130	16	0	

250 quarters of Oats, exceeding the price of 16 s. per quarter, in a foreign ship.

		50	0	0
		2	10	0
Discount	0	2	6	
N ^o 1.		2	7	6
2		2	7	6
3		0	15	10
4		1	11	8
5		2	10	0
11		0	12	6
Total duty	10	5	0	

18 C. Whalefins of foreign fishing.

				324	0	0
N ^o 2.						
90	0	0				
4	10	0				
Discount	0	4	6			
	4	5	9			
N ^o 9.						
18						
18						
18						
18						
2016—at 6d.						
$\frac{1}{4}$ 50	8	0				
$\frac{1}{4}$ 12	12	0				
Disc.	3	3	0			
	47	5	0			
N ^o 1.						
15	7	9 $\frac{3}{4}$				
4	5	6				
1	8	6				
2	17	0				
5	0	0				
11	47	5	0			
Total duty	76	3	9 $\frac{3}{4}$			

150 C. of Titling Stock-fish of foreign fishing.

		50	0	0
		2	10	0
Discount	0	2	6	
		2	7	6
N ^o 1.		4	15	0
2		2	7	6
3		0	15	10
4		1	11	8
5		2	10	0
11		1	5	0
Total duty	13	5	0	

Certain Earthen-ware, not particularly rated, containing 400 lb.

N ^o 9.			
16	13	4	— at 2 s. 6d.
$\frac{1}{4}$ —	2	1	8
$\frac{1}{4}$ —	0	10	5
0	2	7 $\frac{1}{4}$	Discount.
1	19	0 $\frac{3}{4}$	

	16	13	4
7 $\frac{1}{2}$ per cent.—	{	0	16 8
		0	8 4
		1	5 0
Discount —		0	1 3
N ^o 1—		1	3 9
2—		1	3 9
3—		0	7 11
4—		0	15 10
5—		0	16 8
9—		1	19 0 $\frac{1}{4}$
Total duty		6	6 11 $\frac{3}{4}$

240 lb of Italian wrought silk, directly from Italy, in a *British*-built ship, but unqualified.

N ^o III.			
9	10	0	
Discount—	0	19	0
	8	11	0
N ^o 9.			
$\frac{1}{4}$ —	40	0	0
$\frac{1}{4}$ —	10	0	0
Discount—	2	10	0
	37	10	0
N ^o 10.			
$\frac{1}{4}$ —	24	0	0
$\frac{1}{4}$ —	6	0	0
Discount—	1	10	0
	22	10	0

	400	0	0
	20	0	0
Discount —	1	0	0
N ^o 1—	19	0	0
IV—	3	16	8
III—	8	11	0
IV—	1	14	2 $\frac{1}{4}$
2—	19	0	0
3—	6	6	8
4—	12	13	4
5—	20	0	0
9—	37	10	0
10—	22	10	0
Total duty	151	1	2 $\frac{1}{4}$

200 dozen of tanned Goat skins, weighing 1800 lb.

N ^o 10.			
$\frac{1}{4}$ —	20	0	0
$\frac{1}{4}$ —	5	0	0
1	5	0	Discount.
18	15	0	

	400	0	0
	20	0	0
Discount —	1	0	0
N ^o 1—	19	0	0
2—	19	0	0
3—	6	6	8
4—	12	13	4
5—	20	0	0
10—	18	15	0
26—	45	0	0
27—	40	0	0
Total duty	180	15	0
			120 C.

120 C. Raisins of the sun, by an alien.

N ^o 9.			
$\frac{1}{4}$	12	0	0
$\frac{1}{4}$	3	0	0
Discount	0	15	0
	11	5	0

N ^o 18.			
120 at 5 s.			
	30		
Discount	3	0	0
	27	0	0

240	0	0
12	0	0
Discount	0	12
	0	0

N ^o 1	11	8	0
2	11	8	0
3	3	16	0
4	7	12	0
5	12	0	0
9	11	5	0
18	27	10	0
II	3	0	0

Total duty 87 9 0

2000 lb of Nutmegs.

N ^o 18.			
	72	15	0
Discount	7	5	6
	65	9	6

300 0 0			
Discount	15	0	0
	0	15	0
N ^o 1	14	5	0
2	14	5	0
3	4	15	0
4	9	10	0
5	15	0	0
13	15	0	0
14	15	0	0
18	65	9	6
Total duty	153	4	6

35 C. of Ginger of the *British* West-Indies, in a *British*-built ship.

N ^o 7.			
35 C. at 7l. 9s. 4d. per C. or 1s. 4 d. per lb.			
	7		

s. d.	245	0	0
$5 \frac{1}{4}$	8	15	0
$1 \frac{1}{3}$	1	15	0
$3 \frac{1}{6}$	5	16	8
	261	6	8

26 2 8—2 s. per 20s.

$\frac{1}{3}$	8	14	$2 \frac{1}{2}$
	2	3	$6 \frac{1}{2}$

Discount—0 10 10 $\frac{1}{2}$

8 3 4—Being 4 s. and 8 d. per hundred weight.

20 C.

35 0 0			
Discount	1	15	0
	0	1	9
N ^o 1	1	13	3
2	1	13	3
3	0	11	1
4	1	2	2
5	1	15	0
9	8	3	4
Total duty	14	18	1

Because imported in a *British*-built ship, &c.

20 C. of Pearl-barley, from the place of its growth, &c.

N ^o 2.	N ^o 9.	100 0 0
C. s. d.	6 13 4—N ^o 2.	
20 at 6 8		N ^o 1—5 0 0
<u>6 13 4</u>	$\frac{1}{4}$ —0 13 4—2s. per 20s.	2—0 6 4
0 6 8	$\frac{1}{4}$ —0 3 4	3—0 2 1 $\frac{1}{4}$
Discount—0 0 4	0 0 10—Discount.	4—0 4 2 $\frac{3}{4}$
<u>0 6 4</u>	<u>0 12 6</u>	5—1 0 0
		9—0 12 6
		14—0 13 4
		Total duty <u>7 18 6</u>

600 lb of Rhubarb (Drugs).

Amount of the rate 600 l.

Directly from the place of its growth, and in a *British*-built ship.

N ^o 2.	Five per cent. on the rate	30 0 0
5 per cent. on $\frac{1}{3}$ d of the rate	Discount—	1 10 0
10 0 0		
Discount—0 10 0	N ^o 1—	28 10 0
<u>9 10 0</u>	2—	9 10 0
N ^o 9.	3—	3 3 4
20 0 0	4—	6 6 8
<u>5 0 0</u>	5—	30 0 0
1 5 0	9—	18 15 0
<u>18 15 0</u>	14—	20 0 0
	Total duty	<u>116 5 0</u>

Not directly from the place of its growth, or in a foreign-built ship.

N ^o 2.	Five per cent. on treble the rate	90 0 0
5 per cent. on the rate	Discount—	4 10 0
30 0 0		
Discount—1 10 0	N ^o 1—	85 10 0
<u>28 10 0</u>	2—	28 10 0
N ^o 9.	3—	9 10 0
60 0 0	4—	19 0 0
<u>15 0 0</u>	5—	90 0 0
3 15 0	9—	56 5 0
<u>56 5 0</u>	14—	60 0 0
	Total duty	<u>348 15 0</u>

1000 lb of Cortex Peruvianus.

N ^o 10.			
$\frac{3}{4}$ —	6	5	0
$\frac{1}{4}$ —	1	11	3
Discount—	0	7	$9\frac{3}{4}$
	5	17	$2\frac{1}{4}$
N ^o 14.			
	6	5	0
$\frac{1}{5}$ —	1	5	0
	5	0	0

Discount—	6	5	0
	0	6	3
N ^o 1—	5	18	9
2—	5	18	9
3—	1	19	7
4—	3	19	2
5—	6	5	0
10—	5	17	$2\frac{1}{4}$
14—	5	0	0
Total duty	34	18	$5\frac{1}{4}$

Unrated Medicinal drugs, valued upon oath at —				l.	s.	d.
N ^o 10.				100	0	0
$\frac{1}{4}$ —	5	0	0		5	0
$\frac{1}{4}$ —	1	5	0		0	5
Discount—	0	6	3			
	4	13	9			
N ^o 14.						
$\frac{1}{5}$ —	5	0	0			
	1	0	0			
	4	0	0			
N ^o 1.						
	4	15	0			
2—	4	15	0			
3—	1	11	8			
4—	3	3	4			
5—	5	0	0			
10—	4	13	9			
14—	4	0	0			
Total duty	27	18	9			

10 tons of Perry, valued upon oath at 15 l. per ton, imported by *British*, and entered unfilled.

Per ton —				3	19	$2\frac{8}{10}$
						10
N ^o 1—				39	12	0
2—				7	2	6
3—				2	7	6
4—				4	15	0
5—				7	10	0
10—				7	0	$7\frac{1}{2}$
16—				5	0	0
Total duty				73	7	$7\frac{1}{2}$

10			
15			
150			
7 10 0			
Discount—	0	7	6— $\frac{1}{4}$ —0 1 $10\frac{1}{2}$
N ^o 2—	7	2	6
Discount—	0	1	$10\frac{1}{2}$
N ^o 10—	7	0	$7\frac{1}{2}$

5 C. Coffee of the *British* plantations in America.

N ^o 10.		35 0 0
$\frac{1}{4}$ —	1 15 0	1 15 0
$\frac{1}{4}$ —	0 8 9	0 1 9
Discount—	0 2 2 $\frac{1}{4}$	
	1 12 9 $\frac{3}{4}$	
N ^o 1—		1 13 3
2—		1 13 3
3—		0 11 1
4—		1 2 2
5—		1 15 0
10—		1 12 9 $\frac{3}{4}$
Customs —		8 7 6 $\frac{3}{4}$
N ^o 41. Also on importation, if not warehoused; or if warehoused, on the delivery for home-consumption —		42 0 0
Total duty		50 7 6 $\frac{3}{4}$

Reams.	For the Old duties.	
100—	Ordinary paper	22 10 0
12—	Royal paper	12 0 0
20—	Demy paper	12 0 0
18—	Cartridge paper	6 15 0
150		53 5 0
Reams.	For the New duties.	
20—	Fine Fools cap.	2 13 3
20—	Demy printing.	0 2 8
40—	Second Fine pot.	
20—	Fine Printing crown.	
8—	Imperial fine.	
4—	Super royal fine.	
20—	Demy second.	
18—	Cartridge.	
150		
N ^o 1—		2 10 7
2—		2 10 7
3—		0 16 10 $\frac{1}{4}$
4—		1 13 8 $\frac{1}{4}$
5—		2 13 3
9—		3 18 0 $\frac{3}{4}$
28—		20 16 4
29—		10 8 2
Total duty		45 7 6 $\frac{1}{4}$

N ^o 9.		N ^o 28.
1	2 6	2 10 0
1	4 0	1 13 4
1	10 0	3 0 0
0	6 9	1 0 0
$\frac{1}{4}$ —	4 3 3	6 8 0
$\frac{1}{4}$ —	1 0 9 $\frac{1}{4}$	2 8 0
Discount—	0 5 2 $\frac{1}{4}$	2 10 0
	3 18 0 $\frac{3}{4}$	1 7 0
		20 16 4

4800 lb of British plantation Tobacco.

The amount at the rate ——— 400 l.

Five per cent. of the rate ——— 20

Duties paid down.			Duties secured.		
	20	0 0		20	0 0
Discount at 25 per cent.	5	0 0	Discount at 15 per cent.	3	0 0
N ^o 1	15	0 0			
III	15	0 0		17	0 0
2	15	0 0		17	0 0
3	5	0 0		5	13 4
5	15	0 0		17	0 0
8	45	0 0		51	0 0
Total duty	110	0 0		107	13 4
			And N ^o 1 paid down	15	0 0
			Total duty	122	13 4

1200 lb of Spanish Tobacco.

By common arithmetick.

By decimal arithmetick.

The amount at the rate	—	600	0 0	—	600	0 0
8 per cent. discount	—	30	0 0	—	30,00	
		2	8 0		2,40	
5 per cent. discount	—	27	12 0	—	27,60	
		1	7 7 $\frac{1}{2}$		1,38	
N ^o 1	—	26	4 4 $\frac{1}{2}$	—	26,22	
2	—	26	4 4 $\frac{1}{2}$	—	26,22	
3	—	8	14 9 $\frac{1}{2}$	—	8,74	
5	—	26	4 4 $\frac{1}{2}$	—	26,22	
8	—	24	3 0	—	24,15	
Total duty		111	11 0		111,55	
N ^o 5. if secured	—	30	0 0	—	30,00	
8 per cent. discount	—	2	8 0	—	2,40	
N ^o 8. if secured	—	27	12 0	—	27,60	
12 $\frac{1}{2}$ per cent. discount	—	3	9 0	—	3,45	
N ^o 8. if paid	—	24	3 0	—	24,15	

The discount being 10 per cent. per annum, is 12 $\frac{1}{2}$ per cent. for the first 15 months, when paid within 30 days from the ship's report; but, for each of the said 15 months elapsed before entry, the importer loses one-fifteenth part of the 12 $\frac{1}{2}$ per cent.

EXAMPLE.

EXAMPLE.

Suppose the above entry not to have been made, till two of the 15 months had been expired, the operation would be thus :

N ^o 8.—less 8 per cent. as before	27	12	0	—	27,60
12½ per cent. less $\frac{2}{15}$	2	19	9½	—	2,99
				—	
N ^o 8—two months elapsed	24	12	2½	—	24,61

Here two of the 15 months being elapsed, thirteen only remain to be allowed for, after the rate of 10 per cent. per annum, as thus :

	27	12	0	—	27,60
12 months at 10 per cent.	2	15	2½	—	2,76
1 month— $\frac{1}{12}$	0	4	7½	—	,23
				—	
13 months unexpired	2	19	9½	—	2,99
	24	12	2½	—	24,61

Or thus :

	27	12	0	—	27,60
12½ per cent.—less $\frac{2}{15}$	2	19	9½	—	2,99
	24	12	2½	—	24,61

PICTURES and BOUND BOOKS.

BY 8 Geo. I. cap. 20. and 9 Geo. I. cap. 19. the duties on Pictures and Bound books imported, which before were payable *ad valorem*, were altered and regulated as follow.

PICTURES.

The Picture	of four feet square (a) (or 16 superficial feet) or upwards, or any dimension which being reduced will produce such a square, to pay the sum of	3	0	0
	of two feet square (or four superficial feet) and under four feet square (or 16 superficial feet)	2	0	0
	under two feet square (or four superficial feet)	1	0	0

BOOKS BOUND.

Books bound, the hundred to pay the sum of 0 14 0

(b) Which several sums are to be appropriated, as near as may be, to the same uses and purposes as the former duties respectively payable.

Therefore feigned or imaginary rates or values have been contrived, which being charged with the several branches agreeable to the various circumstances of importation and entry, will produce the above respective net duties.

To which is to be added the Subsidy 1747, which is computed (practically) at five per cent. on the highest respective feigned rates.

The feigned rates are as follow.

(a) 11 Geo. I. cap. 7. § 12.

(b) { 8 Geo. I. cap. 20. § 51.
9 Geo. I. cap. 19. § 8.

A T A B L E,

Expressing the Branches payable on PICTURES,

In all Circumstances of Importation.

For the explanation thereof, see pag. 74. 5. 6.

F k	I	IV	2	3	4	5	10	13	14	15	
F l	I	2	3	4	5	10	13	14	15		
F m	I	II.	IV	2	3	4	5	10	13	14	15
F n	I	II	2	3	4	5	10	13	14	15	
X	I	IV	2	3	4	5	10	13	14		
X a	I	2	3	4	5	10	13	14			
Y	I	II	IV	2	3	4	5	10	13	14	
Y a	I	II	2	3	4	5	10	13	14		

Pictures imported.

				Feigned rates.		
				<i>l.</i>	<i>s.</i>	<i>d.</i>
The Picture of four feet square (or 16 superficial feet) or upwards —	French	imported by British —	in ships liable to the One per cent. —	2	17	10 $\frac{1}{4}$ F k 36
			in ships not liable to the One per cent. —	2	18	5 $\frac{1}{4}$ F l 36
		imported by Strangers	in ships liable to the One per cent. —	2	17	2 $\frac{1}{2}$ F m 36
			in ships not liable to the One per cent. —	2	17	8 $\frac{1}{4}$ F n 36
	Not French	imported by British —	in ships liable to the One per cent. —	5	0	2 $\frac{1}{4}$ X 73
			in ships not liable to the One per cent. —	5	1	9 $\frac{1}{2}$ X a 73
		imported by Strangers	in ships liable to the One per cent. —	4	18	1 $\frac{1}{4}$ Y 73
			in ships not liable to the One per cent. —	4	19	8 $\frac{1}{4}$ Y a 73
The Picture of two feet square (or four superficial feet) and under four feet square (or 16 superficial feet) —				Two-thirds of the above respective rates.		
The Picture under two feet square (or four superficial feet) —				One-third of the above respective rates.		

EXAMPLE I.

Fifteen pictures, above four feet square, by an alien.

	74	15	3 $\frac{3}{4}$
	3	14	9 $\frac{4}{20}$
Discount	0	3	8 $\frac{17}{20}$
N ^o 1—	3	11	0 $\frac{7}{20}$
2—	3	11	0 $\frac{7}{20}$
3—	1	3	8 $\frac{2}{20}$
4—	2	7	4 $\frac{5}{20}$
10—	3	10	1 $\frac{3}{20}$
13—	14	19	0 $\frac{15}{20}$
14—	14	19	0 $\frac{15}{20}$
11—	0	18	8 $\frac{6}{20}$
	45	0	0
And for N ^o 5—	3	16	4 $\frac{2}{20}$
Total duty	48	16	4 $\frac{2}{20}$

EXAMPLE II.

Twenty pictures French, above four feet square, by *British*.

	58	8	7
	2	18	5
Discount	0	2	11
N ^o 1—	2	15	6
2—	2	15	6
3—	0	18	6
4—	1	17	0
10—	13	13	11
15—	14	12	2
13—	11	13	8 $\frac{1}{2}$
14—	11	13	8 $\frac{1}{2}$
	60	0	0
And for N ^o 5—	5	1	9 $\frac{1}{2}$
Total duty	65	1	9 $\frac{1}{2}$

A T A B L E,

Expressing the Branches payable on Bound books,

In all Circumstances of Importation.

For the explanation thereof, see pag. 74. 5. 6.

F c	I	IV	2	3	4	5	10	15	
F	I	2	3	4	5	10	15		
F d	I	II	IV	2	3	4	5	10	15
F e	I	II	2	3	4	5	10	15	
E c	I	IV	2	3	4	5	10		
C	I	2	3	4	5	10			
E d	I	II	IV	2	3	4	5	10	
G c	I	II	2	3	4	5	10		

Books bound imported.

		Feigned rates.		
		l.	s.	d.
Books bound, the hundred weight —	French	imported by British —	in ships liable to the One per cent. —	1 2 0 F c 36
			in ships not liable to the One per cent. —	1 2 4 F 36
		imported by Strangers	in ships liable to the One per cent. —	1 1 6 $\frac{18}{20}$ F d 36
			in ships not liable to the One per cent. —	1 1 10 $\frac{1}{4}$ F c 36
Not French		imported by British —	in ships liable to the One per cent. —	3 10 4 $\frac{16}{20}$ E c 73
			in ships not liable to the One per cent. —	3 13 11 $\frac{3}{20}$ C 73
		imported by Strangers	in ships liable to the One per cent. —	3 6 2 $\frac{16}{20}$ E d 73
			in ships not liable to the One per cent. —	3 9 4 $\frac{1}{3}$ G c 73

EXAMPLE I.

25 C. Bound books, not French, by *British*, in ships not liable to One per cent.

	92	8	2 $\frac{1}{4}$
	4	12	4 $\frac{18}{20}$
Discount	0	4	7 $\frac{9}{20}$
N ^o 1—	4	7	9 $\frac{9}{20}$
2—	4	7	9 $\frac{9}{20}$
3—	1	9	3 $\frac{3}{20}$
4—	2	18	6 $\frac{6}{20}$
10—	4	6	7 $\frac{13}{20}$
	17	10	0
And for N ^o 5—	4	12	4 $\frac{18}{20}$
Total duty	22	2	4 $\frac{18}{20}$

EXAMPLE H.

20 C. French bound books, by *British*, in ships not liable to One per cent.

	22	6	8
	1	2	4
Discount	0	1	1 $\frac{8}{20}$
N ^o 1—	1	1	2 $\frac{18}{20}$
2—	1	1	2 $\frac{12}{20}$
3—	0	7	0 $\frac{17}{20}$
4—	0	14	1 $\frac{14}{20}$
10—	5	4	8 $\frac{5}{20}$
15—	5	11	8
	14	0	0
And for N ^o 5—	3	13	11 $\frac{3}{20}$
Total duty	7	13	11 $\frac{3}{20}$

Examples wherein several sorts of Goods are entered together.

From Sweden, in a *British* ship.

20 tons of Swedish iron	140	0	0
15 C. of Swedish deals under 20 feet long	75	0	0
16 C. of Copper coin	8	0	0
25 lafts of Tar	62	10	0
	285	10	0
N ^o 9.	N ^o 10.	Discount	14 5 6
23 0 0	6 0 0		0 14 3 $\frac{1}{4}$
7 10 0	1 11 3	N ^o 1	13 11 2 $\frac{3}{4}$
$\frac{1}{4}$ — 30 10 0	$\frac{1}{4}$ — 7 11 3	2	13 11 2 $\frac{3}{4}$
$\frac{1}{4}$ — 7 12 6	$\frac{1}{4}$ — 1 17 9 $\frac{3}{4}$	3	4 10 5
Discount—1 18 1 $\frac{1}{2}$	Disc. 0 9 5 $\frac{1}{4}$	4	9 0 9 $\frac{3}{4}$
28 11 10 $\frac{1}{2}$	7 1 9 $\frac{3}{4}$	5	14 5 6
		9	28 11 10 $\frac{1}{2}$
		10	7 1 9 $\frac{3}{4}$
		Total duty	90 12 10 $\frac{1}{2}$

From Norway, in a foreign ship.

C.	40 0 0 Deals	200 0 0
	3 2 0 Battens, under 6 $\frac{1}{2}$ inches	4 7 6
	1 1 0 Middle balks	6 5 0
	2 3 0 Small spars	2 15 0
	10 Middle masts	5 0 0
	5 tons of Norway iron	35 0 0
		218 7 6
		253 7 6
N ^o 9.	Discount	12 13 4 $\frac{1}{2}$
21 16 9—2 s. per 20 s. for the wood.		0 12 8
8 5 0—Iron.	N ^o 1	12 0 8 $\frac{1}{2}$
$\frac{1}{4}$ — 30 1 9	2	12 0 8 $\frac{1}{2}$
$\frac{1}{4}$ — 7 10 5 $\frac{1}{4}$	3	4 0 2 $\frac{3}{4}$
Discount—1 17 7 $\frac{1}{4}$	4	8 0 5 $\frac{3}{4}$
28 4 1 $\frac{3}{4}$	5	12 13 4 $\frac{1}{4}$
	9	28 4 1 $\frac{3}{4}$
	11	2 14 7
	Total duty	79 14 2 $\frac{3}{4}$

From Dantzick, in a *British* ship.

C.

	120 pounds of Amber	22	0	0
3	1 20 Spruce deals	51	5	0
	30 loads of Oak plank	90	0	0
		141	5	0
20	0 0 ells of Spruce canvas	50	0	0
25	0 0 ells narrow East-country linen, plain	100	0	0
		150	0	0
	10 barrels of Spruce beer	25	0	0
		338	5	0

N° III.

150	0	0
7	10	0
3	15	0
0	3	9
3	11	3
0	7	1 $\frac{1}{2}$
3	4	1 $\frac{1}{2}$

N° 4.

22	0	0
141	5	0
25	0	0
188	5	0
9	8	3
3	2	9
6	5	6
0	6	3 $\frac{1}{4}$
5	19	2 $\frac{3}{4}$

	16	18	3
Discount	0	16	11
N° 1	16	1	4
2	16	1	4
3	5	7	1 $\frac{1}{4}$
4	5	19	2 $\frac{3}{4}$
III	3	4	1 $\frac{1}{2}$
5	16	18	3
9	18	10	3 $\frac{1}{4}$
10	3	4	8 $\frac{1}{4}$
16	0	16	8
	86	3	0 $\frac{1}{2}$

Excise for 13 barrels
of Spruce beer, N° 41

9 15 0

N° 10.

44	0	0	Amber.
25	0	0	Spruce beer.
69	0	0	
3	9	0	
0	17	3	
0	4	3 $\frac{3}{4}$	
3	4	8 $\frac{1}{4}$	

N^o 9.

141	5	0
14	2	6
3	15	0
1	17	6
19	15	0
4	18	9
1	4	8 $\frac{1}{4}$
18	10	3 $\frac{3}{4}$

Wood.

} Linen.

Total duties 95 18 0 $\frac{1}{2}$

From Russia, in a foreign ship.

10000 lb of Potashes	62	10	0
C.			
40 o o Rough hemp	26	13	4
36 o o Narrow Russia linen, plain	96	0	0
15 o o Russia sailcloth	75	0	0
500 yards of Russia diaper napkening, not exceeding half ell English in breadth	8	6	8
300 yards of Russia diaper tabling, above half ell English in breadth, at 7 d. per yard	8	15	0
100 red Muscovia hides, containing 600 lb	33	6	8

N ^o 4.	
62 10 0	
26 13 4	
33 6 8	
<u>122 10 0</u>	
6 2 6	
0 6 1 $\frac{1}{2}$ Discount.	
<u>5 16 4$\frac{1}{2}$</u>	
$\frac{1}{4}$ — 1 18 9 $\frac{1}{2}$	
<u>$\frac{2}{3}$— 3 17 7</u>	

N ^o 9.	
20 o o Potashes.	
7 1 0 $\frac{1}{4}$ Linen.	
<u>$\frac{1}{4}$— 27 1 0$\frac{3}{4}$</u>	
<u>$\frac{1}{4}$— 6 15 3</u>	
1 13 9 $\frac{3}{4}$ Discount.	
<u>25 7 3</u>	

N ^o III.	
188 1 8	
<u>9 8 1</u>	
0 9 4 $\frac{1}{4}$ Discount.	
<u>8 18 8$\frac{1}{4}$</u>	
4 9 4	
0 8 11 Disc.	
<u>4 0 5</u>	

N ^o 10.	
1 6 8	
<u>1 13 4</u>	
<u>$\frac{1}{4}$— 3 0 0</u>	
<u>$\frac{1}{4}$— 0 15 0</u>	
0 3 9 Discount.	
<u>2 16 3</u>	

	310	11	8
	<u>15</u>	<u>10</u>	<u>7</u>
Discount	0	15	6 $\frac{1}{4}$
N ^o 1	14	15	0 $\frac{1}{2}$
2	14	15	0 $\frac{1}{2}$
3	4	18	4 $\frac{1}{4}$
4	3	17	7
III	4	0	5
5	15	10	7
9	25	7	3
10	2	16	3
II	3	17	7 $\frac{1}{4}$
26	5	0	0
27	2	10	0
31	7	10	0

Total duty 104 18 2 $\frac{1}{2}$

From Flanders.

20 Cambricks	40	0	0
150 ells of plain Flanders linen, under $1\frac{1}{8}$ ell	37	10	0
180 yards of Thread bone-lace	60	0	0
8 dozen of Bridges thread	18	0	0
C.			
6 2 0 White starch	32	10	0
40 bushels of Apples, vocat. Pippins	2	0	0
50 thousand Flanders tiles	100	0	0
	290	0	0

N ^o 4.	
60 9 0	
18 0 0	
32 10 0	
2 0 0	
100 0 0	
212 10 0	
10 12 6	
0 10 $7\frac{1}{2}$ Discount.	
10 1 $10\frac{1}{2}$	
$\frac{1}{4}$ 3 7 $3\frac{1}{2}$	
$\frac{3}{4}$ 6 14 7	
N ^o 9.	
$\frac{1}{4}$ 6 10 0	
$\frac{1}{4}$ 1 12 6	
0 8 $1\frac{1}{2}$ Discount.	
6 1 $10\frac{1}{2}$	

N ^o III.	
77 10 0	
3 17 6	
0 3 $10\frac{1}{2}$ Disc.	
3 13 $7\frac{1}{2}$	
$\frac{1}{2}$ 1 16 $9\frac{1}{4}$	
0 3 8 Disc.	
1 13 $11\frac{1}{4}$	
N ^o 27.	
672	
56	
728 — at 2 d.	
121 4	
6 1 4	

	14	10	0
Discount	0	14	6
N ^o 1	13	15	6
2	13	15	6
3	4	11	10
4	6	14	7
III	1	13	$1\frac{1}{4}$
5	14	10	0
9	6	1	$10\frac{1}{2}$
27	6	1	4
29	6	1	4
33	4	0	0
Total duty	77	5	$1\frac{1}{4}$

From Holland.

600 lb of Cinnamon	200 0 0
C. 3 2 0 Unbound books	3 10 0
23 1 10 Holland's duck	116 13 4
15 lb of Wrought filk, mixed with gold and silver	52 10 0
10 dozen of Wrought incle	80 0 0
170 ells of plain Holland's linen, under $1\frac{1}{8}$ ell	42 10 0
40 yards of Holland's damask tabling, above $1\frac{1}{8}$, and under two ells	40 0 0
50 lb of Sisters thread	37 10 0

572 13 4

N ^o 4.	
200 0 0	
3 10 0	
52 10 0	
256 0 0	
12 16 0	
$\frac{1}{4}$ — 4 5 4	
$\frac{2}{3}$ — 8 10 8	
0 8 $6\frac{1}{4}$ Discount.	
8 2 $1\frac{3}{4}$	

N ^o 9.	
5 5 0	
1 10 0	
$\frac{1}{4}$ — 6 15 0	
$\frac{1}{4}$ — 1 13 9	
0 8 $5\frac{1}{4}$ Discount.	
6 6 $6\frac{3}{4}$	

N ^o III.	
169 3 4	
82 10 0	
251 13 4	
12 11 8	
0 12 7 Disc.	
11 19 1	
5 19 $6\frac{1}{2}$	
0 11 $11\frac{1}{4}$ Disc.	
5 7 $7\frac{1}{4}$	

N ^o 10.	
0 14 0	
5 16 8	
$\frac{1}{4}$ — 6 10 8	
$\frac{1}{4}$ — 1 12 8	
0 8 2 Discount.	
6 2 6	

Discount	28 12 8
	1 8 $7\frac{1}{2}$
N ^o 1	27 4 $0\frac{1}{2}$
2	27 4 $0\frac{1}{2}$
3	9 1 4
4	8 2 $1\frac{1}{4}$
5	28 12 8
III	5 7 $7\frac{1}{4}$
9	6 6 $6\frac{3}{4}$
10	6 2 6
13	10 0 0
14	10 0 0
18	43 13 0
31	11 13 4

Total duty 193 7 $2\frac{1}{4}$

N ^o 18.	
10 0 0	
0 10 0	
9 10 0	
19 0 0	
20 0 0	
48 10 0	
Discount 4 17 0	
43 13 0	

From Hamburgh, imported in a foreign ship.

C.

7	2	0	Latten wire	50	0	0
12	0	0	Scale-boards	2	0	0
25	0	0	Narrow German linen, plain	100	0	0
9	0	0	Broad German linen, plain	90	0	0
			300 yards of Silesia diaper napkening	20	0	0
			100 yards of Silesia diaper tabling	16	13	4
			1200 Unwrought incle, called Short spinnel			
			5 barrels of Mum	12	10	0

291 3 4

N ^o 4.		
50	0	0
2	0	0
12	10	0
64	10	0
3	4	6
0	3	2 $\frac{1}{2}$
Discount.		
3	1	3 $\frac{1}{2}$
1	0	5 $\frac{1}{4}$
2	0	10 $\frac{1}{4}$

N ^o III.		
226	13	4
11	6	8
0	11	4
10	15	4
5	7	8
0	10	9
4	16	11

Discount 14 11 2

0 14 6 $\frac{1}{2}$

N ^o 1	13	16	7 $\frac{1}{2}$
2	13	16	7 $\frac{1}{2}$
3	4	12	2 $\frac{1}{2}$
4	2	0	10 $\frac{1}{4}$
III	4	16	11
5	14	11	2
9	13	8	7 $\frac{1}{4}$
10	2	5	8 $\frac{1}{2}$
16	0	8	4
28	3	0	0
29	1	10	0
36	15	0	0
II	0	0	6

N^o 9.

5 12 6 Wire.
0 4 0 Scale-boards.
8 10 0 Linen.

14 6 6

3 11 7 $\frac{1}{2}$

0 17 10 $\frac{1}{4}$ Discount.

13 8 7 $\frac{1}{4}$

N^o 10.

2 8 9 Wire.

0 12 2 $\frac{1}{4}$

0 3 0 $\frac{1}{2}$

2 5 8 $\frac{1}{2}$

Customs — 89 7 6

Excise for 6 $\frac{1}{2}$ barrels of Mum }
N^o 41 — } 4 17 6

Total duties 94 5 0

From

From Jamaica.

C.	80	0	0	Brown sugar	120	0	0
	12	0	0	Cocoa nuts	30	0	0
	20	0	0	Ginger	20	0	0
	150	15	0	of Aloes epatica, of the growth, &c.	15	0	0
	40	0	0	Succads	6	0	0
	300	0	0	Pimento	7	10	0
	100	0	0	gallons of Rum	8	6	8
	20	0	0	gallons of Citron water	20	0	0

28 6 8

N^o 2.

198 10 0
Less- 10 0 0 for Aloes.

3

85 0 0

198 10 0

9 18 6

Discount 0 9 11

188 10 0

Discount 4 5 0
0 4 3

9 8 6

0 9 5 Disc.

N^o 6- 4 0 9

17- 0 9 6 $\frac{1}{4}$

8 19 1

N^o 9.

C. s. d.

$\frac{1}{4}$ - 0 10 0

20 at 4 8 Ginger.

$\frac{1}{4}$ - 0 2 6

4 13 4

0 0 7 $\frac{1}{2}$ Discount.

0 9 4 $\frac{1}{2}$ Aloes.

4 13 4 Ginger.

5 2 8 $\frac{1}{2}$

N^o 4.

188 10 0

Less 120 0 0 for Sugar.

68 10 0

3 8 6

0 3 5 Discount.

$\frac{1}{4}$ - 1 17 6

3 5 1

$\frac{1}{4}$ - 0 9 4 $\frac{1}{2}$

1 1 8 $\frac{1}{4}$

0 2 4 Discount.

2 3 4 $\frac{3}{4}$

1 15 2

Customs - 46 15 8 $\frac{3}{4}$

Excise N^o 41 22 0 0

Total duty 68 15 8 $\frac{1}{4}$

From

From Spain, imported in a foreign ship.

C.

120	o	o	Denia raisins	60	o	o
			8 tons of Spanish iron	56	o	o
			56 $\frac{1}{4}$ wey Spanish salt for the fishery	75	o	o
			14 tons of ordinary Olive oil	448	o	o
			180 ounces of white Wrought plate	36	o	o
			30 bushels of Chesnuts	7	10	o
				682	10	o

N ^o 9.		
3	o	o
13	4	o
$\frac{1}{4}$ —	16	4 o
$\frac{1}{4}$ —	4	1 o
1	o	3 Discount.
15	3	9

N ^o 10.		
1	16	o
o	7	6
$\frac{1}{4}$ —	2	3 6
$\frac{1}{4}$ —	o	10 10 $\frac{1}{2}$
o	2	8 $\frac{1}{2}$ Discount.
2	o	9 $\frac{1}{2}$

Discount			34	2	6
			1	14	1 $\frac{1}{2}$
N ^o 1—	32	8	4 $\frac{1}{2}$		
2—	32	8	4 $\frac{1}{2}$		
3—	10	16	1 $\frac{1}{2}$		
4—	21	12	3		
5—	34	2	6		
9—	15	3	9		
10—	2	o	9 $\frac{1}{2}$		
18—	27	o	o		
32—	4	10	o		
II—	7	5	9		

Total duty 187 7 11

N ^o 18.		
30	o	o
3	o	o Discount.
27	o	o

N ^o II.		
60	o	o
75	o	o
448	o	o
583	o	o
$\frac{1}{4}$ —	29	3 o
7	5	9

From the Streights in a *British* ship, not qualified.

C.

16	o	o	Hard sope	48	o	o
50	o	o	Currants	300	o	o
20			groce of Catlings	2	13	4
30			Italian wrought filk	50	o	o
120			Italian thrown filk	100	o	o
170			square feet of Marble tables	8	10	o
50			ells of Turkey linen	3	15	o
100			White wax candles	7	10	o
140			Cantharides of the growth	35	o	o
40	o	o	Juniper berries of the growth	40	o	o
50			whole polished Coral of the growth	50	o	o
100			Succus liquoritiæ of the growth	5	o	o

520 8 4

16	o	o	Roch allum of the growth for dyers use	130	o	o
			N ^o 2.	5	6	8
			N ^o 4.			

Drugs	26	o	5
	2	3	4

Lefs	28	3	9
	15	o	o
			Currants.

655	15	o
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Disc.	28	3	9
	1	8	2 $\frac{1}{4}$

Disc.	13	3	9
	o	13	2 $\frac{1}{4}$

Discount	32	15	9
	1	12	9 $\frac{1}{2}$

	26	15	6 $\frac{3}{4}$
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	12	10	6 $\frac{3}{4}$
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N ^o 1—	31	2	11 $\frac{1}{2}$
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N ^o III.			
50	o	o	Silk.
3	15	o	Linen.

	4	3	6 $\frac{1}{4}$
	8	7	o $\frac{1}{2}$

IV—	6	4	7
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53	15	o
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2—	26	15	6 $\frac{3}{4}$
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	2	13	9
	o	2	8 $\frac{1}{4}$
			Disc.

N ^o 9.			
7	10	o	Currants.
5	o	o	Wrought filk.
o	2	9 $\frac{3}{4}$	Linen.
4	3	4	Drugs exc. Succus.
5	o	o	Succus.
o	10	8	Allum.

3—	8	18	6 $\frac{1}{2}$
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	2	11	o $\frac{3}{4}$
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4—	8	7	o $\frac{1}{2}$
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	1	5	6 $\frac{1}{4}$
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III—	1	3	o
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	o	2	6 $\frac{1}{4}$
			Disc.

	22	6	9 $\frac{3}{4}$
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IV—	o	4	7 $\frac{1}{4}$
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	1	3	o
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	5	11	8 $\frac{1}{4}$
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5—	32	15	9
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	1	7	11
			Disc.

9—	20	18	10 $\frac{3}{4}$
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	20	18	10 $\frac{3}{4}$
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10—	12	15	7 $\frac{1}{2}$
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14—	4	6	8
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20—	1	13	4
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21—	1	13	4
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28—	14	18	8
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29—	7	9	4
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Total duty 179 7 10 $\frac{1}{2}$

N^o 10.

1	10	o	Catlings.
3	o	o	Wrought filk.
5	o	o	Thrown filk.
o	8	6	Tables.
o	7	6	Candles.
3	6	8	Coral.

13	12	8
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3	8	2
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o	17	o $\frac{1}{2}$
		Discount.

12	15	7 $\frac{1}{2}$
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Examples

Examples of computing the Branches on French goods, &c.

Besides the general directions before given, some special observations are necessary to be made in regard to the computation of the duties on French goods.

I. That all FRENCH goods and merchandize (except Brandy and other Spirits, Salt, Wine, and Vinegar) are chargeable, with respect to the Impost 1692, at 25 per cent. on their respective rates, as directed in Branch 10, Article 36, unless they are particularly specified to pay higher by the said Impost 1692, or Impost 1690; and then in such case, instead of the said 25 per cent. they must be charged as they are so respectively higher specified in the said Impost 1692, or 1690; as is the case of Bacon, Catlings, Necklaces, and Brimstone, &c.

II. That all goods of the GROWTH, PRODUCT, OR MANUFACTURE of FRANCE, are to be charged with a further duty, being 25 per cent. on their respective rates or values (except Brandy, Wine, and Vinegar) as directed in Branch N^o 15.

SINGLE ARTICLES.

500 C. French prunes.			
The amount of the rate 375 0 0			
Five per cent. of the rate 18 15 0			
Discount at 5 per cent. 0 18 9			
N ^o 10.	N ^o 1—	17 16 3	
5= $\frac{1}{4}$ 375 0 0	2—	17 16 3	
93 15 0	3—	5 18 9	
$\frac{1}{4}$ 23 8 9	4—	11 17 6	
$\frac{1}{4}$ 5 17 2 $\frac{1}{4}$	5—	18 15 0	
87 17 9 $\frac{3}{4}$	10—	87 17 9 $\frac{3}{4}$	
	15—	93 15 0	
Total duty 253 16 6 $\frac{1}{4}$			

40 C. ells of Vitery canvas.			
N ^o III. 200 0 0			
9 10 0			
4 15 0			
Disc. 0 9 6			
4 5 6			
N ^o 10.	III—	4 5 6	
5= $\frac{1}{4}$ 200 0 0	5—	10 0 0	
$\frac{1}{4}$ 50 0 0	10—	46 17 6	
$\frac{1}{4}$ 12 10 0	15—	50 0 0	
	31—	20 0 0	
Tot. duty 153 6 4			
Disc. 3 2 6			
46 17 6			

20 C French brimstone.			
The amount of the rate 6 13 4			
Five per cent. of the rate 0 6 8			
Discount at 5 per cent. 0 0 4			
N ^o 9.			
5= $\frac{1}{4}$ 4 13 4	N ^o 1—	0 6 4	
$\frac{1}{4}$ 1 3 4	2—	0 6 4	
$\frac{1}{4}$ 0 5 10	3—	0 2 1 $\frac{1}{2}$	
4 7 6	4—	0 4 2 $\frac{1}{2}$	
N ^o 15.			
5= $\frac{1}{4}$ 6 13 4	5—	0 6 8	
1 13 4	9—	4 7 6	
	15—	1 13 4	
Total duty 7 6 6			

1000 small groce of French glass necklaces.			
200 0 0			
10 0 0			
Discount 0 10 0			
N ^o 10.			
$\frac{1}{8}$ —1000 at 2s. 6d.	N ^o 1—	9 10 0	
$\frac{1}{4}$ —125 0 0	2—	9 10 0	
$\frac{1}{4}$ —31 5 0	3—	3 3 4	
	4—	6 6 8	
	5—	10 0 0	
Disc. 7 16 3	10—	117 3 9	
	15—	50 0 0	
117 3 9			
Tot. duty 205 13 9			
X x 2			
Unrated			

Unrated French toys, } valued upon oath ———— } 300 0 0		
s. N° 10. 6 $\frac{2}{3}$ per cent.	20 0 0	
5= $\frac{1}{4}$ 300 0 0	Disc. 1 0 0	
$\frac{1}{4}$ — 75 0 0	N° 1—19 0 0	
$\frac{1}{4}$ — 18 15 0	2—19 0 0	
Disc. 4 13 9	3—6 6 8	
70 6 3	4—12 13 4	
	5—15 0 0	
	10—70 6 3	
	15—75 0 0	
Total duty		217 6 3

200 lb French wrought filk, not Alamodes, nor Lustrings.

N° III.	400 0 3	
19 0 0		
9 10 0	20 0 0	
Disc. 0 19 0	Disc. 1 0 0	
8 11 0	N° 1—19 0 0	
	2—19 0 0	
s. N° 10.	3—6 6 8	
5= $\frac{1}{4}$ 400 0 0	4—12 13 4	
$\frac{1}{2}$ —100 0 0	III—8 11 0	
$\frac{1}{4}$ —25 0 0	5—20 0 0	
Disc. 6 5 0	10—93 15 0	
93 15 0	15—100 0 0	
Total duty		279 6 0

20 tons of single French brandy.

	600 0 0	
N° 6.	N° 5—30 0 0	
30 0 0	6—85 10 0	
3	17—20 0 0	
90 0 0	Customs 135 10 0	
4 10 0	Disc. Excise 1176 0 0	
85 10 0	Total duty	1311 10 0

150 C. Frankincense, of } the growth, &c. ———— } 99 0 0		
Five per cent. on the rate		4 10 0
N° 2.		Disc. 0 4 6
5 per cent. on $\frac{1}{3}$ d of the		
rate 1 10 0	N° 1—	4 5 6
Disc. 0 1 6	2—	1 8 6
1 8 6	3—	0 9 6
N° 10.	4—	0 19 0
1 10 0	5—	4 10 0
5	10—	7 0 7 $\frac{1}{2}$
7 10 0	15—	7 10 0
$\frac{1}{4}$ — 1 17 6	14—	3 0 0
Disc. 0 9 4 $\frac{1}{2}$	Tot. duty	
7 0 7 $\frac{1}{2}$	29 3 1 $\frac{1}{2}$	

1000 lb French radix eringii.

s. N° 10.	25 0 0	
5= $\frac{1}{4}$ 25 0 0		
$\frac{1}{4}$ — 6 5 0	Disc. 0 1 3	
$\frac{1}{4}$ — 1 11 3	N° 1—	1 3 9
Disc. 0 7 9 $\frac{3}{4}$	2—	1 3 9
5 17 2 $\frac{1}{4}$	3—	0 7 11
N° 14.	4—	0 15 10
$\frac{1}{3}$ — 1 5 0	5—	1 5 0
0 5 0	10—	5 17 2 $\frac{1}{4}$
	14—	1 0 0
	15—	6 5 0
Tot. duty		17 18 5 $\frac{1}{4}$

Certain French earthen-ware, not particularly rated, cont. 400 lb .

	16 13 4	
s. N° 10.		
5= $\frac{1}{4}$ 16 13 4	0 16 8	
$\frac{1}{4}$ — 4 3 4	0 8 4	
$\frac{1}{4}$ — 1 0 10	7 $\frac{1}{2}$ per cent.	1 5 0
Disc. 0 5 2 $\frac{1}{2}$	Disc. 0 1 3	
3 18 1 $\frac{1}{2}$	N° 1—	1 3 9
	2—	1 3 9
	3—	0 7 11
	4—	0 15 10
	5—	0 16 8
	10—	3 18 1 $\frac{1}{2}$
	15—	4 3 4
Total duty		12 9 4 $\frac{1}{2}$

300 French kid skins in the hair.

N ^o 10.	30 0 0
5 = $\frac{1}{4}$	30 0 0
$\frac{1}{4}$ —	7 10 0
$\frac{1}{4}$ —	1 17 6
Disc.	0 9 4 $\frac{1}{2}$
	7 0 7 $\frac{1}{2}$
N ^o 26.	
3000 at 1d.	
	250
	12 10 0
Total duty	39 1 1 $\frac{1}{2}$

Unrated French medicinal drugs, valued upon oath at 100 l.

N ^o 10.	100 0 0
5 = $\frac{1}{4}$	100 0 0
$\frac{1}{4}$ —	25 0 0
$\frac{1}{4}$ —	6 5 0
Disc.	1 11 3
	23 8 9
N ^o 14.	
100 0 0	
$\frac{1}{5}$ —	5 0 0
	1 0 0
	4 0 0
Total duty	71 13 9

90 quarters of French wheat, exceeding 44 s. and not exceeding 53 s. and 4 d. per quarter.

N ^o 2.	1440 0 0
90 at 6 s. 8 d.	
30 0 0	
1 10 0	
0 1 6 Disc.	
	1 8 6
N ^o 10.	
5 = $\frac{1}{4}$	30 0 0
$\frac{1}{4}$ —	7 10 0
$\frac{1}{4}$ —	1 17 6
Disc.	0 9 4 $\frac{1}{2}$
	7 0 7 $\frac{1}{2}$
Tot. duty	90 17 7 $\frac{1}{2}$

C.	7 2 0 French bacon.	10 0 0
	N ^o 10.	
	7	0 10 0
	7	Discount 0 0 6
	7	
	756	N ^o 1 — 0 9 6
		2 — 0 9 6
	840 at 4 d.	3 — 0 3 2
		4 — 0 6 4
	280	5 — 0 10 0
		10 — 13 2 6
	$\frac{1}{4}$ — 14 0 0	15 — 2 10 0
	$\frac{1}{4}$ — 3 10 0	Total duty 17 11 0
	0 17 6 Discount.	

13 2 6

75 groce of French catlings.

N ^o 10.	10 0 0
75 at 1 s. 6 d.	
	0 10 0
3 15 0	Discount 0 0 6
1 17 6	
$\frac{1}{4}$ — 5 12 6	N ^o 1 — 0 9 6
$\frac{1}{4}$ — 1 8 1 $\frac{1}{2}$	2 — 0 9 6
Disc. 0 7 0 $\frac{1}{4}$	3 — 0 3 2
	4 — 0 6 4
	5 — 0 10 0
	10 — 5 5 5 $\frac{1}{4}$
	15 — 2 10 0
5 5 5 $\frac{3}{4}$	Tot. duty 9 13 11 $\frac{1}{4}$

Five tons of French vinegar, imported by *British*, and entered unfilled for sale.

N ^o 2.	Per ton — 3 19 2 $\frac{3}{4}$
25 0 0	5
1 5 0	N ^o 1 — 19 16 0
0 1 3 Disc.	2 — 1 3 9
	3 — 0 7 11
1 3 9	4 — 0 15 10
	5 — 1 5 0
N ^o 7.	7 — 30 15 3 $\frac{1}{2}$
6 3 0 $\frac{1}{2}$	15 — 75 0 0
5	16 — 2 10 0
30 15 3 $\frac{1}{2}$	Tot. duty 131 13 9 $\frac{1}{2}$

50 C.

50 C. of French plantation Cocoa
nuts.

	125 0 0	
s. N° 10.		
5 = $\frac{1}{4}$ 125 0 0	6 5 0	
	Disc. 0 6 3	
$\frac{1}{4}$ — 31 5 0		
	N° 1 — 5 18 9	
$\frac{1}{4}$ — 7 16 3	2 — 5 18 9	
	3 — 1 19 7	
Disc. 1 19 0 $\frac{1}{4}$	4 — 3 19 2	
	5 — 6 5 0	
29 5 11 $\frac{1}{4}$	10 — 29 5 11 $\frac{1}{4}$	
Total duty	53 7 2 $\frac{1}{4}$	

Ten tons of French rape of grapes,
imported by a stranger, and entered
filled.

	Per ton — 6 0 0	
N° 2.		10
30 0 0		
	N° 1 — 60 0 0	
1 10 0	2 — 1 8 6	
0 1 6 Disc.	3 — 0 9 6	
	4 — 0 19 0	
1 8 6	5 — 1 10 0	
	10 — 7 0 7 $\frac{1}{2}$	
	15 — 7 10 0	
Total duty	78 17 7 $\frac{1}{2}$	

s. N° 10.		
5 = $\frac{1}{4}$ 30 0 0	N° 2.	
$\frac{1}{4}$ — 7 10 0		
$\frac{1}{4}$ — 1 17 6		
0 9 4 $\frac{1}{2}$ Discount.		
7 0 7 $\frac{1}{2}$		

240 bushels of French oysters.

	7 0 0	
s. N° 10.		
5 = $\frac{1}{4}$ 7 0 0		
	Discount 0 0 4 $\frac{1}{4}$	
$\frac{1}{4}$ — 1 15 0		
$\frac{1}{4}$ — 0 8 9	N° 1 — 0 6 7 $\frac{1}{2}$	
	2 — 0 6 7 $\frac{1}{2}$	
Disc. 0 2 2 $\frac{1}{4}$	3 — 0 2 2 $\frac{1}{2}$	
	4 — 0 4 5 $\frac{1}{4}$	
1 12 9 $\frac{3}{4}$	5 — 0 7 0	
	10 — 1 12 9 $\frac{3}{4}$	
	15 — 1 15 0	
Total duty	4 14 9	

80 C. Weld, of the growth of
France, for dyers use, as by 3 and 4
Ann. cap. 4.

	20 0 0	
N° 10.		1 0 0
5 0 0	Discount 0 1 0	
$\frac{1}{4}$ — 1 5 0	N° 1 — 0 19 0	
$\frac{1}{4}$ — 0 6 3	5 — 1 0 0	
	10 — 4 13 9	
4 13 9	15 — 5 0 0	
Total duty	11 12 9	

80 C. Weld, of the growth of any
French colony or plantation, for dyers
use, as by 3 and 4 Ann. cap. 4.

	20 0 0	
N° 10.		1 0 0
5 0 0	Discount 0 1 0	
$\frac{1}{4}$ — 1 5 0	N° 1 — 0 19 0	
$\frac{1}{4}$ — 0 6 3	5 — 1 0 0	
	10 — 4 13 9	
4 13 9		
	Total duty 6 12 9	

GOODS FROM

EAST-INDIA or CHINA.

OVER and above the directions before given, for the computation of duties on goods generally imported, it must be further observed, in respect to goods of the growth, product, or manufacture of India or China,

That all manufactures of India or China (except (a) Arrack, (b) Indico, and such goods as by any Act of Parliament may be imported duty free) are to be charged with the Impost 1690 after the rate of twenty per cent.

(c) That the united company trading to the East-Indies, have liberty to enter such goods, as are imported by them, by bill of lading or sufferance, and to give security under their common seal, for the payment of the duties on (d) Coffee, and all such goods as are rated (by the 12th of Car. II. cap 4.) for payment of one half at the end of six calendar months next after the time, within which the report of the ship is, or ought to be made, and for the payment of the other half thereof, at the end of 12 calendar months, from the said time; and that all such allowances and deductions are to be made to the said company, as are made to other merchants, paying their duties at, or before landing their goods,

(e) That as to such goods, which by not being so rated by 12 Car. II. cap 4, are (or though there rated, may be) chargeable with duties *ad valorem*; the importers, on making entries thereof at the Custom-house, and before landing, are to give security by bond, with two or more sufficient sureties (or if the said company, under their common seal) for the payment of the said duties, so soon as they shall be sold; and also for exposing them to sale openly and fairly, by way of auction or inch of candle, in the city of London, within three years after the importation.

- (a) 7 Geo. I. cap. 14. § 1.
 (b) 2 Will. and Mar. cap. 4. § 3.
 (c) 10 Ann. cap. 29. § 1.
 (d) 10 Geo. I. cap. 10. § 48.

- (e) { 11 Will. III. cap. 3. § 2.
 12 and 13 Will. III. cap. 11. § 15.
 2 and 3 Ann. cap. 9. § 6, 7.
 3 and 4 Ann. cap. 4. § 9.
 6 Ann. cap. 17. § 11.
 7 Geo. I. cap. 21. § 11.
 10 Geo. I. cap. 10. § 47.

Examples of computation of the duties on goods of East-India or China.

RATED GOODS.

E X A M P L E.

18000 White callicoës.

Whercof—	{	850—damaged $\frac{1}{32}$	411 14 4	}	8906 14 4
		320 — $\frac{1}{16}$	150 0 0		
		560 — $\frac{1}{4}$	210 0 0		
		1730 — damaged.			
		16270 — found	8135 0 0		

480 yards of Dimity	72 0 0
3600 lb of Pepper	150 0 0
480 lb of Shellack of the growth &c.	24 0 0
520 lb of Myrrh of the growth, &c.	78 0 0
760 lb of Bengal raw silk	380 0 0
25 C. of Coffee	175 0 0
80 C. of Salt petre, for dyers use	80 0 0
1500 Walking canes	3 15 0
1650 Callicoës, printed, painted, &c.	825 0 0
480 lb of Indian wrought silk	360 0 0
	1185 0 0

N^o 2. 8906 14 4 White callicoës. N^o III. 10461 19 4

72 0 0 Dimity.	8906 14 4	523 1 11 $\frac{1}{2}$
34 0 0 Drugs.		Discount — 26 3 1
380 0 0 Raw silk.	445 6 8 $\frac{1}{2}$	
175 0 0 Coffee.	Disc. 22 5 4	N ^o I — 496 18 10 $\frac{1}{2}$
3 15 0 Canes.		2 — 454 12 10 $\frac{1}{2}$

9571 9 4	423 1 4 $\frac{1}{2}$	3 — 151 10 11 $\frac{1}{2}$
478 11 5 $\frac{1}{2}$	211 10 8 $\frac{1}{4}$	4 — 303 1 11 $\frac{1}{2}$
23 18 6 $\frac{3}{4}$ Disc.	Disc. 21 3 0 $\frac{1}{4}$	III — 190 7 7 $\frac{1}{2}$
	190 7 7 $\frac{1}{2}$	5 — 485 19 11 $\frac{1}{2}$
454 12 10 $\frac{1}{4}$		9 — 1719 10 7 $\frac{1}{4}$
		10 — 9 19 2 $\frac{1}{4}$
		14 — 3 8 0

N^o 9. Total duty 3815 10 1

1781 6 10 $\frac{1}{4}$ White callicoës.	N ^o 10.	N ^o 5.
14 8 0 Dimity.	8 15 0 Coffee,	8906 14 4 Callicoës.
3 8 0 Drugs.	1 17 6 Canes.	72 10 0 Dimity.
19 0 0 Raw silk.		102 0 0 Drugs.
16 0 0 Salt petre.	$\frac{1}{4}$ 10 12 6	380 0 0 Raw silk.

$\frac{1}{4}$ 1834 2 10 $\frac{1}{4}$	$\frac{1}{4}$ 2 13 1 $\frac{1}{2}$	175 0 0 Coffee.
$\frac{1}{4}$ 458 10 8 $\frac{1}{2}$	0 13 3 $\frac{1}{4}$ Disc.	80 0 0 Salt petre.
114 12 8 Disc.	9 19 2 $\frac{1}{4}$	3 15 0 Canes.
1719 10 2 $\frac{1}{4}$		9719 19 4
		485 19 11 $\frac{1}{2}$

And besides the aforefaid duties,

The White callicoos and Dimity are chargeable with the Branches N^o 12 or 14, after the manner directed in page 40, 41, 44.

The Coffee, if consumed in Great-Britain, is liable to the inland duty, N^o 42.

The Pepper, if consumed in Great-Britain, is further chargeable with several duties, referred to in page 167, which are to be computed, as in the following example.

3600 lb of Pepper, delivered out of the warehouse for home-consumption.

N ^o 9.			
3600 at $\frac{1}{2}$ d.		50	0 0
<u>300</u>			2 10 0
150	Discount at 5 l. per cent.	0	2 6
<u>7 10 0</u>			
Discount—0 10 0 at $6\frac{2}{3}$ per cent.	N ^o 1	2	7 6
<u>7 0 0</u>	2	2	7 6
N ^o 17.	3	0	15 10
3600 at 3 d.	4	1	11 8
<u>900</u>	5	2	10 0
45 0 0	9	7	0 0
	18	45	0 0
	Total duty	61	12 0

UNRATED GOODS.

THE duties on unrated East-Indian goods are to be paid according to the real prices for which the goods are sold at the candle, deduction being made therefrom (as directed by 2 and 3 Ann. cap. 9.) of so much as the net duties payable do amount unto, and of six per cent. allowed to the company for charges, and also * of so much as the company shall, *bonâ fide*, allow for prompt payment to the buyers, and the remainder will be the net values on which the duties payable are to be computed; these net values will be therefore more or less, reciprocally, as the amounts of the duties are more or less, to which any species of goods is respectively liable.

The method to obtain the amount of the net duties payable, so as to be able to make the abovementioned deduction, whereby any price at the candle may be reduced to its net value, is fully explained and illustrated in the following examples.

* The allowance of the company to buyers is $6\frac{1}{2}$ per cent.

Note, that the Subsidy 1747 (by 21 Geo. II. cap. 2.) being five per cent. on the gross price of goods at the candle, no deduction is to be made in respect of that duty.

And that as to japanned or lacquered ware, the duties thereon are to be paid according to the true and real value, to be ascertained by the gross price at which they shall be sold by the candle. 12 and 13 Will. III. cap. 11. § 15.

The manner of reducing the prices at the candle to their net values explained.

Certain East-Indian manufactures, not particularly charged,	100	0	0
fold at the candle for			
From which deduct (as per 2 and 3 Ann.) for			
charges	6	0	0
the allowance for prompt payment	6	10	0
		12	10
Remains	87	10	0

From which 87 10 0 must also be deducted the net duties to be paid thereon, in order to ascertain the net or reduced value.

By the character B 30, on consulting the Table, &c. page 74. 5. 6. it will be found that these species of goods are liable to the Branches N^o 1, 2, 3, 4, 9. (excluding Subsidy 1747) whereby the duties payable on every 100 l. thereof subject to duty will amount to 33 l. thus:

	5	0	0
Discount	0	5	0
N ^o 1	4	15	0
2	4	15	0
3	1	11	8
4	3	3	4
9	18	15	0
	33	0	0

Then say,

As 133 0 0	{ net value with the duties — }	is to 33 0 0, the duties;
So is 87 10 0	{ 100 l. value at the candle less by the charges }	to 21 14 2½ { the net duties to be deducted — } 21 14 2½

Or thus,

As 133 0 0	{ net value with the duties — }	is to 100 l. { net val. without the duties ; }
So is 87 10 0	{ 100 l. value at the candle less by the charges }	to 65 15 9½ { the net or reduced value } 65 15 9½

	3	5	9½
Discount	0	3	3½
N ^o 1	3	2	6
2	3	2	6
3	1	0	10
4	2	1	8
9	12	6	8½
Net duties on the reduced value	21	14	2½

And to demonstrate that this method is true,

To the net or reduced value of	65	15	9½
Add — { the net duties thereon	21	14	2½
and the allowance	12	10	0

The total thereof makes the value fold for at the candle 100 0 0

Whereby it is manifest, that no more has been deducted, than these duties and charges do really amount to.

Examples

Examples for finding the net or reduced value, and computing the duties on East-Indian goods unrated.

I. Certain East-Indian manufactures, not particularly charged, } 100 0 0
fold at the candle for _____

Duties on 100 l. 33 l.—B 30. Value at the candle 100 0 0

Deduct for { charges — 6 0 0
prompt payment 6 10 0

Therefore the proportion is, _____ 12 10 0

As 133 0 0 is to 33 0 0,
So is 87 10 0 to 21 14 2½ — Net duties to be deducted — 21 14 2½

Or thus,

As 133 0 0 is to 100 0 0,
So is 87 10 0 to 65 15 9½ — Net, or reduced value — 65 15 9½

Discount — 3 5 9½
0 3 3½

Proof.

Net, or reduced value 65 15 9½
Net duties thereon — 21 14 2½
Prompt and charges — 12 10 0

Nº 1 — 3 2 6
2 — 3 2 6
3 — 1 0 10
4 — 2 1 8
9 — 12 6 8½

100 0 0 Net duties on the reduced val. 21 14 2½

Nº 5 — 5 0 0

Total duties to be paid 26 14 2¾

Less half Nº 1 — 1 11 3

Net drawback — 25 2 11½

II. Certain East-Indian unmanufactured goods, not particularly charged, fold at the candle } 100 0 0

Duties on 100 l. 18 18 9—C 73. Value at the candle 100 0 0

Deduct — { charges — 6 0 0
prompt payment 6 10 0

Therefore the proportion is, _____ 12 10 0

As 118 18 9 is to 18 18 9,
So is 87 10 0 to 13 18 7½ — Net duties to be deducted — 87 10 0

Or thus,

As 118 18 9 is to 100 0 0,
So is 87 10 0 to 73 11 4½ — Net, or reduced value — 73 11 4½

Discount — 13 18 7½
0 3 8

Proof.

Net, or reduced value 73 11 4½
Net duties thereon — 13 18 7½
Prompt and charges — 12 10 0

Nº 1 — 3 9 11
2 — 3 9 11
3 — 1 3 3½
4 — 2 6 7½
10 — 3 8 10½

100 0 0 Net duties on the reduced val. 13 18 7½

Nº 5 — 5 0 0

Total duties to be paid 18 18 7½

Less half Nº 1 — 1 14 11½

Net drawback — 17 3 8

III. Certain Mullins, or White calicoes, flowered, stitched, } 100 0 0
&c. fold at the candle for _____

Duties on 100 l. 35 2 9—Cd 30. Value at the candle 100 0 0

Deduct — { charges — 6 0 0
prompt payment 6 10 0
N° 12 or 14 — 14 5 0

Therefore the proportion is,

As 135 2 9 is to 35 2 9,
So is 73 5 0 to 19 0 11—Net duties to be deducted — 19 0 11

Or thus,

As 135 2 9 is to 100 0 0,
So is 73 5 0 to 54 4 1—Net reduced value — 54 4 1

Discount — 0 2 8½

Proof.

Net, or reduced value — 54 4 1
Duties { N° 12 or 14 — 14 5 0
on the reduced val. 19 0 11
Charges and prompt paym. 12 10 0

N° 1 — 2 11 6

II — 1 3 2

2 — 2 11 6

3 — 0 17 2

4 — 1 14 4

9 — 10 3 3

Net dut. on red. val. 19 0 11

100 0 0 N° 12 or 14 — 14 5 0

N° 5 — 5 0 0

Total duties to be paid 38 5 11

Less half N° 1 — 1 5 9

Net drawback — 37 0 2

IV. Certain East-Indian cotton manufactures, fold at the candle for 100 0 0

Duties on 100 l. 33 l.—B 30. Value at the candle 100 0 0

Deduct — { charges — 6 0 0
prompt payment 6 10 0
N° 12 or 14 — 14 5 0

Therefore the proportion is,

As 133 0 0 is to 33 0 0,
So is 73 5 0 to 18 3 6—Net duties to be deducted — 18 3 6

Or thus,

As 133 0 0 is to 100 0 0,
So is 73 5 0 to 55 1 6—Net, or reduced value — 55 1 6

Discount — 0 2 9

Proof.

Net, or reduced value — 55 1 6
Duties { N° 12 or 14 — 14 5 0
on the reduced val. 18 3 6
Charges and prompt paym. 12 10 0

N° 1 — 2 12 4

2 — 2 12 4

3 — 0 17 5½

4 — 1 14 10½

9 — 10 6 6

Net dut. on red. val. 18 3 6

N° 12 or 14 — 14 5 0

N° 5 — 5 0 0

Tot. dut. to be paid 37 8 6

Less half N° 1 — 1 6 2

Net drawback 36 2 4

V. Certain China-ware, sold at the candle for 100 0 0

Duties on 100 l. 52 2 6—K 30.

Value at the candle 100 0 0

Charges 6 0 0

Prompt payment 6 10 0

Therefore the proportion is,

As 152 2 6 is to 52 2 6,

So is 87 10 0 to 29 19 7½—Net duties to be deducted —

Or thus,

As 152 2 6 is to 100 0 0,

So is 87 10 7 to 57 10 4½—Net, or reduced value —

7½ per cent. —

Discount —

Nº 1 —

2 —

3 —

4 —

9 —

14 —

Net duties on the reduced value 29 19 7½

Nº 5 —

Total duties to be paid 34 19 7½

Lefs half Nº 1 —

Net drawback —

Proof.

Net, or reduced value 57 10 4½

Net duties thereon — 29 19 7½

Charges and prompt — 12 10 0

100 0 0

VI. Certain East-Indian drugs manufactured, sold at the candle for 100 0 0

Duties on 100 l. 37 l.—K 30.

Value at the candle 100 0 0

Deduct for { charges 6 0 0
prompt payment 6 10 0

Therefore the proportion is,

As 137 0 0 is to 37 0 0,

So is 87 10 0 to 23 12 7½—Net duties to be deducted —

Or thus,

As 137 0 0 is to 100 0 0,

So is 87 10 0 to 63 17 4½—Net, or reduced value —

Discount —

Nº 1 —

2 —

3 —

4 —

9 —

14 —

Net duties on the reduced value 23 12 7½

Nº 5 —

Total duties to be paid 28 12 7½

Lefs half Nº 1 —

Net drawback —

Proof.

Net, or reduced value 63 17 4½

Net duties thereon — 23 12 7½

Charges and prompt — 12 10 0

100 0 0

VII. Cer-

VII. Certain East-Indian drugs unmanufactured, sold at the } candle for _____ 100 0 0

Duties on 100 l. 22 18 9—L 73. Value at the candle 100 0 0

Deduct for { charges _____ 6 0 0
prompt payment 6 10 0

Therefore the proportion is,

As 122 18 9 is to 22 18 9,
So is 87 10 0 to 16 6 6 $\frac{1}{4}$ —Net duties to be deducted — 16 6 6 $\frac{1}{4}$

Or thus,

As 122 18 9 is to 100 0 0,
So is 87 10 0 to 71 3 5 $\frac{3}{4}$ —Net reduced value — 71 3 5 $\frac{3}{4}$

Proof.

Net, or reduced value 71 3 5 $\frac{3}{4}$
Net duties thereon — 16 6 6 $\frac{1}{4}$
Charges and prompt — 12 10 0
100 0 0

Discount

N^o 1 — 3 7 7 $\frac{1}{2}$
2 — 3 7 7 $\frac{1}{2}$
3 — 1 2 6 $\frac{1}{2}$
4 — 2 5 1
10 — 3 6 8 $\frac{1}{2}$
14 — 2 16 11 $\frac{1}{4}$

Net duties, or the reduced value 16 6 6 $\frac{1}{4}$

N^o 5 — 5 0 0

Total duties to be paid 21 6 6 $\frac{1}{4}$

Lefs half N^o 1 — 1 13 9 $\frac{3}{4}$

Net drawback — 19 12 8 $\frac{1}{2}$

VIII. Certain Cowries, sold at the candle for _____ 100 0 0

Duties on 100 l. 23 12 6—C 73. Value at the candle 100 0 0

Deduct for { charges _____ 6 0 0
prompt payment 6 10 0

Therefore the proportion is,

As 123 12 6 is to 23 12 6,
So is 87 10 0 to 16 14 5—Net duties to be deducted — 16 14 5

Or thus,

As 123 12 6 is to 100 0 0,
So is 87 10 0 to 70 15 7—Net, or reduced value — 70 15 7

Proof.

Net, or reduced value 70 15 7
Net duties thereon — 16 14 5
Charges and prompt — 12 10 0
100 0 0

Discount

N^o 1 — 3 7 3
2 — 3 7 3
3 — 1 2 5
4 — 2 4 10
10 — 6 12 8

Net duties on the reduced val. 16 14 5

N^o 5 — 5 0 0

Total duties to be paid 21 14 5

Lefs half N^o 1 — 1 13 7 $\frac{1}{2}$

Net drawback — 20 0 9 $\frac{1}{2}$

IX. 1000

IX. 1000 lb of East-Indian wax candles, sold at the candle for 100 0 0
 Duties on 100 l. 33 l.—B 30. Value at the candle 100 0 0

Deduct for { charges — 6 0 0
 prompt payment 6 10 0
 Duties N° 20, 21 33 6 8 — 45 16 8

Therefore the proportion is,
 As 133 0 0 is to 33 0 0,
 So is 54 3 4 to 13 8 9½ — Net duties to be deducted — 13 8 9½

Or thus,
 As 133 0 0 is to 100 0 0,
 So is 54 3 4 to 40 14 6½ — Net, or reduced value — 40 14 6½

Discount — 0 2 0½

N° 1 — 1 18 8

2 — 1 18 8

3 — 0 12 10½

4 — 1 5 9½

9 — 7 12 9½

Net dut. on red. value 13 8 9½

N° 20 and 21 — 33 6 8

N° 5 — 5 0 0

Total duties to be paid 51 15 5½

Less half N° 1 — 0 19 4

Net drawback — 50 16 1½

Proof.

Net, or reduced value 40 14 6½

Duties { N° 20 and 21 — 33 6 8
 on the red. val. 13 8 9½

— 46 15 5½

Charges and prompt — 12 10 0

100 0 0

X. Certain Tea, sold at the candle for — 100 0 0

Duties on 100 l. 18 18 9—C 73. Value at the candle 100 0 0

Deduct for { charges — 6 0 0
 prompt payment 6 10 0

12 10 0

As 118 18 9 is to 18 18 9,

So is 87 10 0 to 13 18 7½ — Net duties to be deducted — 13 18 7½

Or thus,

As 118 18 9 is to 100 0 0,

So is 87 10 0 to 73 11 4½ — Net, or reduced value — 73 11 4½

Discount — 0 3 8

N° 1 — 3 9 11

2 — 3 9 11

3 — 1 3 3½

4 — 2 6 7½

10 — 3 8 10½

Net duties on the reduced val. 13 18 7½

N° 5 — 5 0 0

Total net duties to be paid — 18 18 7½

No DRAWBACK.

On payment of the above duty at importation, the Tea is to be secured in proper warehouses.—And on delivery thereon (except for exportation to Ireland or to his majesty's plantations in America) the following duties are to be paid.

Branch N° 42 { For every pound weight thereof — 0 1 0

And

{ For every 100 l. gross value at the sale — 25 0 0

XI. Certain East-Indian manufactured goods for dyers use,
as by 3 and 4 Ann. and not exempted from duty by } 100 0 0
8 Geo. I. fold at the candle for —————

Duties on 100 l. 23 10 0—A d 30. Value at the candle 100 0 0
Deduct for { charges ——— 6 0 0
prompt payment 6 10 0

Therefore the proportion is, ——— 12 10 0
As 123 10 0 is to 23 10 0,
So is 87 10 0 to 16 13 0—Net duties to be deducted — 16 13 0
Or thus,
As 123 10 0 is to 100 0 0,
So is 87 10 0 to 70 17 0—Net, or reduced value — 70 17 0

Proof. Discount ——— 3 10 10 $\frac{1}{4}$
N^o 1 ——— 0 3 6 $\frac{1}{2}$
9 ——— 13 5 8 $\frac{1}{4}$
Net, or reduced value 70 17 0
Net duties thereon — 16 13 0
Charges and prompt — 12 10 0
Net duties on the red. val. 16 13 0
N^o 5 ——— 5 0 0
Total duties to be paid 21 13 0
Lefs half N^o 1 ——— 1 13 8
Net drawback — 19 19 4

XII. Certain East-Indian goods unmanufactured for dyers
use, as by 3 and 4 Ann. and not exempted by } 100 0 0
8 Geo. I. fold at the candle for —————

Duties on 100 l. 9 8 9—B d 73. Value at the candle 100 0 0
Deduct for { charges ——— 6 0 0
prompt payment 6 10 0

Therefore the proportion is, ——— 12 10 0
As 109 8 9 is to 9 8 9,
So is 87 10 0 to 7 10 11—Net duties to be deducted — 7 10 11
Or thus,
As 109 8 9 is to 100 0 0,
So is 87 10 0 to 79 19 1—Net, or reduced value — 79 19 1

Proof. Discount ——— 3 19 11 $\frac{1}{2}$
N^o 1 ——— 0 4 0
10 ——— 3 14 11 $\frac{1}{2}$
Net, or reduced value 79 19 1
Net duties thereon — 7 10 11
Charges and prompt — 12 10 0
Net duties on the red. val. 7 10 11
N^o 5 ——— 5 0 0
Total duties to be paid 12 10 11
Lefs half N^o 1 ——— 1 17 11 $\frac{1}{4}$
Net drawback — 10 12 11 $\frac{1}{4}$

XIII. Certain unrated goods of the manufacture of Persia, India, or China, prohibited to be worn or used in Great-Britain, as Bengals and Stuffs mixed with silk or herba; and manufactures of Cotton, printed, painted, stained, or dyed, or furniture or apparel made thereof, sold at the candle for 100 0 0

Duties on 100l. 2 7 6—M. Value at the candle 100 0 0

Deduct for { charges 6 0 0
prompt payment 6 10 0

12 10 0

Therefore the proportion is,

As 102 7 6 is to 2 7 6,

So is 87 10 0 to 2 0 7—Net duty to be deducted 87 10 0

Or thus,

As 102 7 6 is to 100 0 0,

So is 87 10 0 to 85 9 5—Net, or reduced value 85 9 5

Proof.

Net, or reduced value 85 9 5

Net duty thereon 2 0 7

Charges and prompt 12 10 0

100 0 0

Discount 4 5 5¹/₂

0 4 3¹/₄

4 1 2¹/₄

Net duty to be paid, being
half the Old subsidy 2 0 7

XIV. Certain East-Indian japanned or lacquered ware, sold at the candle for 100 0 0

B 30.

By 12 and 13 Will. III. cap. 11, § 15. the duties on japanned or lacquered wares are to be paid according to the true and real value, to be ascertained by the gross price at the candle.

Value at the candle 100 0 0

Discount 5 0 0
0 5 0

N^o 1 4 15 0

2 4 15 0

3 1 11 8

4 3 3 4

5 5 0 0

9 18 15 0

Total net duty to be paid 38 0 0

Less half N^o 1 2 7 6

Net drawback 35 12 6

The method of computing the duties on goods regularly imported having been sufficiently explained by the foregoing directions, there remains only to give examples of two cases, wherein may be required an operation previous to the computation of the duties.

I. Goods brought into his majesty's warehouses for security of the duties, and, after having remained there unentered for the space of six months, sold to the highest bidder, in pursuance of the Acts of 12 Ann. cap. 8. § 11. and 12 Geo. I. cap. 28. § 19.

If sold for more than the duties.

As suppose,		l.	s.	d.
582 ells of plain Holland's linen, under $1\frac{1}{8}$ ell, sold for	—	116	8	0
The amount at the rate		145	10	0
Discount		7	5	6
N ^o 1		6	18	$2\frac{3}{4}$
2		6	18	$2\frac{3}{4}$
3		2	6	$0\frac{3}{4}$
III		3	2	$2\frac{1}{2}$
5		7	5	6
The total duty		26	10	$2\frac{3}{4}$
And suppose the charges to be		2	7	6
		28	17	$8\frac{1}{4}$
The surplus, to be charged to the branch of Customs		87	10	$3\frac{1}{4}$
		116	8	0

If sold for less than the duties.

As suppose,		l.	s.	d.
348 lb of Succus liquoritiæ, sold for	—	14	10	0
The amount at the rate		17	8	0
Discount		0	17	$4\frac{3}{4}$
N ^o 1		0	16	$6\frac{1}{4}$
2		0	5	6
3		0	1	10
4		0	3	8
5		0	17	$4\frac{3}{4}$
9		16	6	3
14		0	11	7
The charges		0	12	6
The net produce to be charged to the proper branches		13	17	6

The full duty 19 2 9—being more than the net produce.

And therefore the quantity must be reduced after the manner of the next example, and will be found to be $252\frac{1}{3}$ lb, the duties whereof are equal to the net produce of the sale, as appears by the following operation.

The

The amount of the rate of $252\frac{1}{3}$ lb of Succus liquoritiæ — 12 12 4

Discount — 0 12 $7\frac{1}{4}$
0 0 $7\frac{1}{2}$

The proportion.

As 19 2 9 is to 348 lb,

So is 13 17 6 to $252\frac{1}{3}$ lb.

N^o 1 — 0 11 $11\frac{3}{4}$
2 — 0 3 $11\frac{3}{4}$
3 — 0 1 $3\frac{3}{4}$
4 — 0 2 $7\frac{1}{2}$
5 — 0 12 $7\frac{1}{4}$
9 — 11 16 $6\frac{3}{4}$
14 — 0 8 $5\frac{1}{4}$

The total duty, equal to the net produce — 13 17 6

II. Money paid by way of composition for the duties on goods clandestinely imported, in pursuance of 12 Geo. I. cap. 21. § 32.

Suppose a person to have been guilty of the running of Coffee; for which offence the Treasury have agreed on a composition of 500 l.

The said sum must be applied to the several branches in proportion, as in the following example.

C.
1 0 0 of Coffee.
7 0 0
0 7 0
Discount — 0 0 $4\frac{4}{5}$
N^o 1 — 0 6 $7\frac{1}{2}$
2 — 0 6 $7\frac{1}{2}$
3 and 4 — 0 6 $7\frac{1}{2}$
5 — 0 7 0
10 — 0 6 $6\frac{1}{2}$
42 — 11 4 0
The total duty per hund. weight 12 17 $6\frac{3}{5}$

Then say,

As £ 12 17 $6\frac{3}{5}$ is to C. 1 0 0, so is 500 l. to C. 38 3 $9\frac{5}{16}$.

So that if the several respective duties are charged upon that quantity, they will shew the proportion in which the above composition-money is to be applied, viz.

C.
38 3 $9\frac{5}{16}$ Coffee.
N^o 1 — 12 18 3
2 — 12 18 3
3 — 4 6 1
4 — 8 12 2
5 — 13 11 10
10 — 12 14 10
42 — 434 18 7
500 0 0

Examples of the computation of the duties on goods and merchandizes exported, and brought coastwise.

C.		EXPORTED.				
5	3	14	tanned Calve skins	0	5	10 $\frac{1}{2}$
		11	chalder of Coals, Newcastle measure, in a <i>British</i> ship	1	13	0
20	0	0	<i>British</i> copperas, at 4 s. 6 d. per hundred	0	4	6
120	0	0	foreign Fustick	0	15	0
		5	White woollen broad-cloths	1	5	0
200	0	0	Lapis calaminaris, at 3 s. per hundred	1	10	0
80	0	0	foreign Redwood	3	0	0
30	0	0	Tin	4	10	0
				N ^o 19, or Subsidy outwards	13	3 4 $\frac{1}{2}$
				10, for Lapis calaminaris	1	0 0
				30, for Coals	1	13 0
				Total duty	15	16 4 $\frac{1}{2}$

BROUGHT COASTWISE into any Out-port.

Chal.	Bush.		Duties paid down.		
120	18	Coals	18	1	6
20	0	Culm	0	12	0
Twenty tons of Coals			2	0	0
			20	13	6
Discount 2 $\frac{1}{2}$ per cent.			0	10	4
N ^o 22			20	3	2
23			13	8	9 $\frac{1}{2}$
Total duty			33	11	11 $\frac{1}{2}$

BROUGHT COASTWISE into the port of LONDON.

Chal.	Bush.		Duties paid down.		
120	18	Coals	18	1	6
20	0	Culm	0	12	0
Twenty tons of Coals			2	0	0
			20	13	6
Discount 2 $\frac{1}{2}$ per cent.			0	10	4
N ^o 22			20	3	2
23			13	8	9 $\frac{1}{2}$
24			23	9	5 $\frac{1}{2}$
Total duty			57	1	5 $\frac{1}{2}$

SECTION II.

The several Allowances and Bounties payable out of the Duties of the Customs, the Bounties and Drawbacks on British exciseable goods exported, and the Premium on Naval stores imported; together with Instructions in regard to the performance of the respective regulations required by law.

1. **B**ounty on Corn exported.
2. Bounty on British refined sugar exported.
3. Bounty on British-made sailcloth exported.
4. Bounty on Spirits drawn from barley, malt, or other corn exported.
5. Bounty on British manufactures of silk exported.
6. Bounty on British-made gunpowder exported.
7. Bounty on Ships employed in the Whale-fishery.
8. Bounty for encouragement of the British white-herring fishery.
9. Bounty on Ships built for, and employed in the British white-herring fishery.
10. Bounty on British and Irish linens exported.
11. Bounty or premium on British plantation indico imported.
12. Allowance on damaged Tobacco imported.
13. Allowance or drawback of the duties of Coals used in copper or tin mines.
14. Allowance on damaged or corrupt Wines imported.
15. Allowance of portage.
16. Drawback of the Excise duty on British-made candles exported.
17. Drawback of the Excise duty on Hides or Calve-skins, rough or tanned; Hides or Calve-skins, dressed or curried; Sheep-skins and Lamb-skins, tanned, tawed, or dressed, exported.
18. Drawback of the Excise duty on British-made soap exported.

19. Drawback of the Excise duty on British-made paper exported.
20. Drawback of the Excise duty on Silks, Silk handkerchiefs, Calicoes, and all Linens and Stuffs printed, stained, painted or dyed, in Great-Britain, exported.
21. Drawback of the Excise duty on British-made starch exported.
22. Bounty or allowance on Gold and Silver thread, Lace or Fringe, made in Great-Britain, exported.
23. Drawback on Boots, Shoes, and other manufactures of British-tanned leather, exported.
24. Drawback of the Excise duty on British-wrought plate exported.
25. Drawback of the Excise duty on Glass made in Great-Britain exported.
26. Drawback of the Excise or inland duty on British-made salt exported.
27. Bounty on Fish and Flesh exported.
28. Premium on Naval stores imported.
29. *Drawback of the Excise duty on Strong beer, Strong ale, Mum, Cyder, and Perry, made in Great-Britain, exported. 1 Will. and Mar. cap. 22, &c.*
30. *Drawback of the Excise duty on Spirits drawn from Corn in Great-Britain, without any mixture of other materials, exported. 6 Geo. II. cap. 17.*
31. *Drawback of the Excise on Spirits exported. 16 Geo. II. cap. 8.*

I. The Bounty on CORN exported.

		Price per quarter Winchester measure.			Bounty per quarter Winchester meas.		
		l.	s.	d.	l.	s.	d.
By 1 Will. and Mar. cap. 12. § 2.	WHEAT	2	8	0	0	5	0
	RYE	1	12	0	0	3	6
	BARLEY	1	4	0	0	2	6
	MALT	1	4	0	0	2	6
		<i>But the Excise of 6d. per bushel must not be reckoned into the price of the Malt. 13 and 14 of Will. III. cap. 5. § 31. 12 Ann. cap. 2. § 3.</i>					
By 5 Ann. cap. 8. article 6. 5 Ann. cap. 29. § 10. 15.	BEER, alias BIGG	1	4	0	0	2	6
	MALT made of WHEAT	2	8	0	0	5	0
	OATMEAL, when OATS do not exceed	0	15	0	0	2	6

(a) When the above sorts of Corn, either ground or unground, do not, at the port of exportation, exceed the respective prices in the first column, and shall be shipped on board any *British* ship, whereof the master, and at least two-thirds of the mariners, are *British* subjects, in order to be exported to parts beyond the seas, the exporter is to be allowed the respective bounties in the second column; provided a certificate in writing, under the hand of the exporter, containing the quantity and quality of the Corn, be first brought to the collector of the port, and the truth thereof confirmed by the oath of one or more credible person or persons; and bond be given by the exporter, in the penalty of 10 l. for every ton of Oatmeal, or forty bushels of Beer, alias Bigg, and 200 l. at least for every 100 tons of all the other sorts (i. e. eight shillings per quarter) that the same shall be exported into parts beyond the seas, and not be relanded in Great-Britain, or the islands of Guernsey or Jersey.

(b) In order to adjust the quantity for which the bounty is to be paid, the Corn is to be admeasured by the proper officers of the Customs, who, for the greater expedition, may make use of a tub or measure containing four Winchester bushels; or if the said Corn be intended to be exported in sacks, they are to choose two out of any number not exceeding twenty sacks, and so in proportion, and thereby compute the whole quantity; but if exported from London, may be measured by the sworn meters, from whose certificate the searchers may certify the quantity shipped for exportation.

(c) But with respect to Malt, the bounty is to be allowed after the rate of thirty quarters, and no more, for every twenty quarters of Barley, or other Corn or Grain entered and made into Malt for exportation; as shall appear by a certificate from the proper officer, with whom the Corn or Grain, intended to be made into Malt for exportation, was entered.

(d) And with respect to Wheat meal, or other ground Corn or Grain, the same bounty, and no more, is to be allowed for 224 pounds weight thereof, as is allowed for four bushels of the same kind of Corn or Grain unground,

(a) { 1 Will. and Mar. cap. 12. § 2.
5 Ann. cap. 29. § 10.
3 Geo. II. cap. 7. § 15.

(b) 2 Geo. II. cap. 18. § 4, 5.

(c) 3 Geo. II. cap. 7. § 14, 15.

(d) 24 Geo. II. cap. 56. § 1.

and so in proportion. And if it is brought to be shipped off in sacks, the proper officer may choose and weigh two sacks out of any number not exceeding twenty sacks; and so in proportion for any greater quantity, and thereby compute the weight of the whole. And the bounty money is to be paid to the exporter accordingly, upon producing a certificate from the proper officer of the Customs, attesting the quantity, quality, and weight thereof.

(e) The aforesaid bounty to be paid by the collector of the port, upon demand made by the exporter, unless he has not sufficient money in his hands; and then (except for Bigg and Oatmeal) he is to certify the same to the commissioners of the Customs, who are to cause the money to be paid by the receiver-general within three months.

(f) When the certificate abovementioned, annexed to the debenture for Corn exported, is produced to the commissioners of the Customs at London, they are immediately to cause an indorsement to be made on the back of the debenture, of the day when it was produced, and as soon as conveniently may be, sign their order to the receiver-general for payment.

(g) If any such debenture remains unsatisfied more than six months after the day it has been produced to the commissioners of the Customs at London, interest, at the rate of three per cent. per annum, is to be allowed thereon, from the end of the said six months to the time of payment, or to the time of proper notice given thereof.

(h) The receiver-general, when he has sufficient money in his hands, is to give notice in writing, to be affixed on three or more doors of some publick place in the Custom-house, London, and to be advertised in the London Gazette, that on a certain day therein limited, and on the four days following (so as six days intervene between the date of the notice and the day so limited, and so as Sundays and holidays be not included in such four days) he shall be ready to pay the principal and interest of such debentures, which have remained unsatisfied above six months from the time of their being produced as above, or principal of such debentures, which have not exceeded the said six months; after the expiration of which five days, all interest is to cease, though the money due should not then be demanded.

(i) These debentures are to be paid by the receiver-general, without fee or reward, in course, respect being had to the times when they were produced to the commissioners of the Customs, without any preference, and are assignable by indorsement thereon.

(k) The same allowances are granted, and rules to be observed, with respect to debentures for Corn exported from Scotland; with this difference, that the certificate is to be made to the commissioners of Edinburgh, and notice of payment to be published in the Edinburgh Courant, and affixed in the Custom-house, Edinburgh.

(l) The aforesaid bond, given for the exportation, may be delivered up to be cancelled, upon producing a certificate under the common seal of the chief magistrate in any place beyond the seas, or under the hand and seal of two known *British* merchants, testifying that the Corn was there landed, or

(e) { 1 Will. and Mar. cap. 12. § 2.
12 and 13 Will. III. cap. 10. § 91.
5 Ann. cap. 29. § 10.
3 Geo. II. cap. 7. § 15.
(f) 26 Geo. II. cap. 15. § 6.
(g) 26 Geo. II. cap. 15. § 1.

(b) 26 Geo. II. cap. 15. § 2. 4.
(i) 26 Geo. II. cap. 15. § 5. 7. 8.
(k) 26 Geo. II. cap. 15. § 9, 10, 11, 12.
(l) { 1 Will. and Mar. cap. 12. § 2.
5 Ann. cap. 29. § 10.

Examples of computation of the duties on goods of East-India or China.

RATED GOODS.

E X A M P L E.

18000 White callicoës.

Whercof—	{	850—damaged $\frac{1}{32}$	411 14 4	}	8906 14 4
		320 ——— $\frac{1}{16}$	150 0 0		
		560 ——— $\frac{1}{4}$	210 0 0		
		1730 ——— damaged.			
		16270 ——— found ———	8135 0 0		

480 yards of Dimity	72 0 0
3600 lb of Pepper	150 0 0
480 lb of Shellack of the growth &c.	24 0 0
520 lb of Myrrh of the growth, &c.	78 0 0
760 lb of Bengal raw silk	380 0 0
25 C. of Coffee	175 0 0
80 C. of Salt petre, for dyers use	80 0 0
1500 Walking canes	3 15 0
1650 Callicoës, printed, painted, &c.	825 0 0
480 lb of Indian wrought silk	360 0 0
	1185 0 0

N^o 2. 8906 14 4 White callicoës. N^o III. 10461 19 4

72 0 0 Dimity. 8906 14 4 523 1 11 $\frac{1}{2}$

34 0 0 Drugs. Discount — 26 3 1

380 0 0 Raw silk. 445 6 8 $\frac{1}{2}$

175 0 0 Coffee. Disc. 22 5 4 N^o 1— 496 18 10 $\frac{1}{2}$

3 15 0 Canes. 423 1 4 $\frac{1}{2}$ 2— 454 12 10 $\frac{1}{2}$

9571 9 4 211 10 8 $\frac{1}{4}$ 3— 151 10 11 $\frac{1}{2}$

478 11 5 $\frac{1}{2}$ Disc. 21 3 0 $\frac{3}{4}$ III— 190 7 7 $\frac{1}{2}$

23 18 6 $\frac{1}{4}$ Disc. 190 7 7 $\frac{1}{2}$ 5— 485 19 11 $\frac{1}{2}$

454 12 10 $\frac{1}{4}$ 9— 1719 10 7 $\frac{1}{4}$

14— 3 8 0

Total duty 3815 10 1

N^o 9. 1781 6 10 $\frac{1}{4}$ White callicoës. N^o 10. 8906 14 4 Callicoës.

14 8 0 Dimity. 8 15 0 Coffee, 72 10 0 Dimity.

3 8 0 Drugs. 1 17 6 Canes. 102 0 0 Drugs.

19 0 0 Raw silk. 380 0 0 Raw silk.

16 0 0 Salt petre. $\frac{1}{4}$ 10 12 6 175 0 0 Coffee.

$\frac{1}{4}$ 1834 2 10 $\frac{1}{4}$ $\frac{1}{4}$ 2 13 1 $\frac{1}{2}$ 80 0 0 Salt petre.

$\frac{1}{4}$ 458 10 8 $\frac{1}{2}$ 0 13 3 $\frac{1}{4}$ Disc. 3 15 0 Canes.

114 12 8 Disc. 9 19 2 $\frac{3}{4}$

1719 10 2 $\frac{1}{4}$ 9719 19 4

485 19 11 $\frac{1}{2}$

And besides the aforesaid duties,

The White callicoes and Dimity are chargeable with the Branches N^o 12 or 14, after the manner directed in page 40, 41, 44.

The Coffee, if consumed in Great-Britain, is liable to the inland duty, N^o 42.

The Pepper, if consumed in Great-Britain, is further chargeable with several duties, referred to in page 167, which are to be computed, as in the following example.

3600 lb of Pepper, delivered out of the warehouse for home-consumption.

N ^o 9.		
3600 at $\frac{1}{2}$ d.		50 0 0
<u>300</u>		2 10 0
<u>150</u>	Discount at 5 l. per cent.	0 2 6
		<u>2 7 6</u>
7 10 0	N ^o 1	2 7 6
Discount—0 10 0 at $6\frac{2}{3}$ per cent.	2	2 7 6
<u>7 0 0</u>	3	0 15 10
	4	1 11 8
N ^o 17.	5	2 10 0
3600 at 3 d.	9	7 0 0
<u>900</u>	18	45 0 0
<u>45 0 0</u>	Total duty	61 12 0

UNRATED GOODS.

THE duties on unrated East-Indian goods are to be paid according to the real prices for which the goods are sold at the candle, deduction being made therefrom (as directed by 2 and 3 Ann. cap. 9.) of so much as the net duties payable do amount unto, and of six per cent. allowed to the company for charges, and also * of so much as the company shall, *bonâ fide*, allow for prompt payment to the buyers, and the remainder will be the net values on which the duties payable are to be computed; these net values will be therefore more or less, reciprocally, as the amounts of the duties are more or less, to which any species of goods is respectively liable.

The method to obtain the amount of the net duties payable, so as to be able to make the abovementioned deduction, whereby any price at the candle may be reduced to its net value, is fully explained and illustrated in the following examples.

* The allowance of the company to buyers is $6\frac{1}{2}$ per cent.

Note, that the Subsidy 1747 (by 21 Geo. II. cap. 2.) being five per cent. on the gross price of goods at the candle, no deduction is to be made in respect of that duty.

And that as to japanned or lacquered ware, the duties thereon are to be paid according to the true and real value, to be ascertained by the gross price at which they shall be sold by the candle. 12 and 13 Will. III. cap. 11. § 15.

The manner of reducing the prices at the candle to their net values explained.

Certain East-Indian manufactures, not particularly charged,				100	0	0
fold at the candle for	_____					
From which deduct (as	{	charges _____	6	0	0	
per 2 and 3 Ann.) for	{	the allowance for prompt	6	10	0	
		payment _____				12 10 0
						<u>87 10 0</u>
		Remains	—	87	10	0

From which 87 10 0 must also be deducted the net duties to be paid thereon, in order to ascertain the net or reduced value.

By the character B 30, on consulting the Table, &c. page 74. 5. 6. it will be found that these species of goods are liable to the Branches N^o 1, 2, 3, 4, 9. (excluding Subsidy 1747) whereby the duties payable on every 100 l. thereof subject to duty will amount to 33 l. thus:

	5	0	0
Discount	0	5	0
N ^o 1	4	15	0
2	4	15	0
3	1	11	8
4	3	3	4
9	18	15	0
	<u>33</u>	<u>0</u>	<u>0</u>

Then say,

As 133 0 0	{	net value with the duties —	{	is to 33 0 0, the duties;	
So is 87 10 0	{	100 l. value at the candle less by the charges	{	to 21 14 2½ { the net duties to be deducted —	21 14 2½

Or thus,

As 133 0 0	{	net value with the duties —	{	is to 100 l. { net val. without the duties;	
So is 87 10 0	{	100 l. value at the candle less by the charges	{	to 65 15 9½ { the net or reduced value	65 15 9½

	3	5	9½
Discount	0	3	3½
N ^o 1	3	2	6
2	3	2	6
3	1	0	10
4	2	1	8
9	12	6	8½
Net duties on the reduced value	<u>21</u>	<u>14</u>	<u>2½</u>

And to demonstrate that this method is true,

To the net or reduced value of	_____	65	15	9½
Add — { the net duties thereon	_____	21	14	2½
and the allowance	_____	12	10	0

The total thereof makes the value sold for at the candle 100 0 0

Whereby it is manifest, that no more has been deducted, than these duties and charges do really amount to.

Examples

Examples for finding the net or reduced value, and computing the duties on East-Indian goods unrated.

I. Certain East-Indian manufactures, not particularly charged, } fold at the candle for 100 0 0

Duties on 100 l. 33 l.—B 30. Value at the candle 100 0 0

Deduct for { charges — 6 0 0
prompt payment 6 10 0

Therefore the proportion is, ————— 12 10 0

As 133 0 0 is to 33 0 0, ————— 87 10 0

So is 87 10 0 to 21 14 2½ — Net duties to be deducted — 21 14 2½

Or thus,

As 133 0 0 is to 100 0 0, —————

So is 87 10 0 to 65 15 9½ — Net, or reduced value — 65 15 9½

Discount — 3 5 9½

Nº 1 — 0 3 3½

2 — 3 2 6

3 — 1 0 10

4 — 2 1 8

9 — 12 6 8½

100 0 0 Net duties on the reduced val. 21 14 2½

Nº 5 — 5 0 0

Total duties to be paid 26 14 2¾

Less half Nº 1 — 1 11 3

Net drawback — 25 2 11½

Proof.

Net, or reduced value 65 15 9½

Net duties thereon — 21 14 2½

Prompt and charges — 12 10 0

100 0 0

II. Certain East-Indian unmanufactured goods, not particularly charged, fold at the candle } 100 0 0

Duties on 100 l. 18 18 9—C 73. Value at the candle 100 0 0

Deduct — { charges — 6 0 0
prompt payment 6 10 0

Therefore the proportion is, ————— 12 10 0

As 118 18 9 is to 18 18 9, —————

So is 87 10 0 to 13 18 7½ — Net duties to be deducted — 87 10 0

Or thus,

As 118 18 9 is to 100 0 0, —————

So is 87 10 0 to 73 11 4½ — Net, or reduced value — 73 11 4½

Discount — 13 18 7½

Nº 1 — 0 3 8

2 — 3 9 11

3 — 1 3 3½

4 — 2 6 7½

10 — 3 8 10½

100 0 0 Net duties on the reduced val. 13 18 7½

Nº 5 — 5 0 0

Total duties to be paid 18 18 7½

Less half Nº 1 — 1 14 11½

Net drawback — 17 3 8

Proof.

Net, or reduced value 73 11 4½

Net duties thereon — 13 18 7½

Prompt and charges — 12 10 0

100 0 0

III. Certain Mullins, or White callicoes, flowered, stitched, } 100 0 0
&c. sold at the candle for _____

Duties on 100 l. 35 2 9—C d 30. Value at the candle 100 0 0

Deduct — { charges — 6 0 0
prompt payment 6 10 0
N^o 12 or 14 — 14 5 0

Therefore the proportion is,

As 135 2 9 is to 35 2 9,
So is 73 5 0 to 19 0 11—Net duties to be deducted — 19 0 11

Or thus,

As 135 2 9 is to 100 0 0,
So is 73 5 0 to 54 4 1—Net reduced value — 54 4 1

Discount — 2 14 2 1/2
0 2 8 1/2

Proof.

Net, or reduced value — 54 4 1
Duties { N^o 12 or 14 — 14 5 0
on the reduced val. 19 0 11
33 5 11
Charges and prompt paym. 12 10 0

N^o 1 — 2 11 6
11 — 1 3 2
2 — 2 11 6
3 — 0 17 2
4 — 1 14 4
9 — 10 3 3

Net dut. on red. val. 19 0 11

100 0 0 N^o 12 or 14 — 14 5 0

N^o 5 — 5 0 0

Total duties to be paid 38 5 11

Less half N^o 1 — 1 5 9

Net drawback — 37 0 2

IV. Certain East-Indian cotton manufactures, sold at the candle for 100 0 0

Duties on 100 l. 33 l.—B 30. Value at the candle 100 0 0

Deduct — { charges — 6 0 0
prompt payment 6 10 0
N^o 12 or 14 — 14 5 0

Therefore the proportion is,

As 133 0 0 is to 33 0 0,
So is 73 5 0 to 18 3 6—Net duties to be deducted — 18 3 6

Or thus,

As 133 0 0 is to 100 0 0,
So is 73 5 0 to 55 1 6—Net, or reduced value — 55 1 6

Discount — 2 15 1
0 2 9

Proof.

Net, or reduced value — 55 1 6
Duties { N^o 12 or 14 — 14 5 0
on the reduced val. 18 3 6
32 8 6
Charges and prompt paym. 12 10 0

N^o 1 — 2 12 4
2 — 2 12 4
3 — 0 17 5 1/4
4 — 1 14 10 3/4
9 — 10 6 6

Net dut. on red. val. 18 3 6

N^o 12 or 14 — 14 5 0

N^o 5 — 5 0 0

Tot. dut. to be paid 37 8 6

Less half N^o 1 — 1 6 2

Net drawback 36 2 4

VII. Certain East-Indian drugs unmanufactured, sold at the } 100 0 0
candle for _____

Duties on 100 l. 22 18 9—L 73. Value at the candle 100 0 0

Deduct for { charges _____ 6 0 0
prompt payment 6 10 0

Therefore the proportion is,

As 122 18 9 is to 22 18 9,
So is 87 10 0 to 16 6 6 $\frac{1}{4}$ —Net duties to be deducted — 12 10 0
87 10 0
16 6 6 $\frac{1}{4}$

Or thus,

As 122 18 9 is to 100 0 0,
So is 87 10 0 to 71 3 5 $\frac{3}{4}$ —Net reduced value — 71 3 5 $\frac{3}{4}$
71 3 5 $\frac{3}{4}$

Proof.

Net, or reduced value 71 3 5 $\frac{3}{4}$
Net duties thereon — 16 6 6 $\frac{1}{4}$
Charges and prompt — 12 10 0
100 0 0

Discount

N^o 1 — 3 7 7 $\frac{1}{2}$
2 — 3 7 7 $\frac{1}{2}$
3 — 1 2 6 $\frac{1}{2}$
4 — 2 5 1
10 — 3 6 8 $\frac{1}{2}$
14 — 2 16 11 $\frac{1}{4}$

Net duties, or the reduced value 16 6 6 $\frac{1}{4}$

N^o 5 — 5 0 0

Total duties to be paid 21 6 6 $\frac{1}{4}$

Less half N^o 1 — 1 13 9 $\frac{3}{4}$

Net drawback — 19 12 8 $\frac{1}{2}$

VIII. Certain Cowries, sold at the candle for _____ 100 0 0

Duties on 100 l. 23 12 6—C 73. Value at the candle 100 0 0

Deduct for { charges _____ 6 0 0
prompt payment 6 10 0

Therefore the proportion is,

As 123 12 6 is to 23 12 6,
So is 87 10 0 to 16 14 5—Net duties to be deducted — 12 10 0
87 10 0
16 14 5

Or thus,

As 123 12 6 is to 100 0 0,
So is 87 10 0 to 70 15 7—Net, or reduced value — 70 15 7
70 15 7

Proof.

Net, or reduced value 70 15 7
Net duties thereon — 16 14 5
Charges and prompt — 12 10 0
100 0 0

Discount

N^o 1 — 3 7 3
2 — 3 7 3
3 — 1 2 5
4 — 2 4 10
10 — 6 12 8

Net duties on the reduced val. 16 14 5

N^o 5 — 5 0 0

Total duties to be paid 21 14 5

Less half N^o 1 — 1 13 7 $\frac{1}{2}$

Net drawback — 20 0 9 $\frac{1}{2}$

IX. 1000 lb of East-Indian wax candles, sold at the candle for 100 0 0
 Duties on 100 l. 33 l.—B 30. Value at the candle 100 0 0

Deduct for { charges — 6 0 0
 prompt payment 6 10 0
 Duties N° 20, 21 33 6 8 — 45 16 8

Therefore the proportion is,
 As 133 0 0 is to 33 0 0,
 So is 54 3 4 to 13 8 9½ — Net duties to be deducted — 13 8 9½

Or thus,
 As 133 0 0 is to 100 0 0,
 So is 54 3 4 to 40 14 6½ — Net, or reduced value — 40 14 6½

Proof.		Discount —	2 0 8½
Net, or reduced value	40 14 6½	N° 1 —	1 18 8
Duties { N° 20 and 21—	33 6 8	2 —	1 18 8
on the red. val.	13 8 9½	3 —	0 12 10½
	— 46 15 5½	4 —	1 5 9½
Charges and prompt —	12 10 0	9 —	7 12 9½
	— 100 0 0	Net dut. on red. value	13 8 9½
		N° 20 and 21 —	33 6 8
		N° 5 —	5 0 0
		Total duties to be paid	51 15 5½
		Less half N° 1 —	0 19 4
		Net drawback —	50 16 1½

X. Certain Tea, sold at the candle for ——— 100 0 0
 Duties on 100 l. 18 18 9—C 73. Value at the candle 100 0 0

Deduct for { charges — 6 0 0
 prompt payment 6 10 0
 ——— 12 10 0

Therefore the proportion is,
 As 118 18 9 is to 18 18 9,
 So is 87 10 0 to 13 18 7½ — Net duties to be deducted — 13 18 7½

Or thus,
 As 118 18 9 is to 100 0 0,
 So is 87 10 0 to 73 11 4½ — Net, or reduced value — 73 11 4½

Proof.		Discount —	3 13 7
Net, or reduced value	73 11 4½	N° 1 —	3 9 11
Net duties thereon —	13 18 7½	2 —	3 9 11
Prompt and charges —	12 10 0	3 —	1 3 3½
	— 100 0 0	4 —	2 6 7½
		10 —	3 8 10½
		Net duties on the reduced val.	13 18 7½
		N° 5 —	5 0 0
		Total net duties to be paid —	18 18 7½

No DRAWBACK.

On payment of the above duty at importation, the Tea is to be secured in proper warehouses.—And on delivery thereon (except for exportation to Ireland or to his majesty's plantations in America) the following duties are to be paid.

Branch N° 42 { For every pound weight thereof — 0 1 0
 And
 For every 100 l. gross value at the sale — 25 0 0

XI. Certain East-Indian manufactured goods for dyers use,
as by 3 and 4 Ann. and not exempted from duty by } 100 0 0
8 Geo. I. fold at the candle for _____

Duties on 100 l. 23 10 0—A d 30. Value at the candle 100 0 0

Deduct for { charges _____ 6 0 0
prompt payment 6 10 0

Therefore the proportion is,

As 123 10 0 is to 23 10 0,
So is 87 10 0 to 16 13 0—Net duties to be deducted — 16 13 0

Or thus,

As 123 10 0 is to 100 0 0,
So is 87 10 0 to 70 17 0—Net, or reduced value — 70 17 0

Discount _____ 3 10 10 $\frac{1}{4}$

N^o 1 _____ 3 7 4 $\frac{1}{2}$

9 _____ 13 5 8 $\frac{1}{2}$

Proof.

Net, or reduced value 70 17 0

Net duties thereon — 16 13 0

Charges and prompt — 12 10 0

100 0 0

Net duties on the red. val. 16 13 0

N^o 5 _____ 5 0 0

Total duties to be paid 21 13 0

Less half N^o 1 — 1 13 8

Net drawback — 19 19 4

XII. Certain East-Indian goods unmanufactured for dyers
use, as by 3 and 4 Ann. and not exempted by } 100 0 0
8 Geo. I. fold at the candle for _____

Duties on 100 l. 9 8 9—B d 73. Value at the candle 100 0 0

Deduct for { charges _____ 6 0 0
prompt payment 6 10 0

Therefore the proportion is,

As 109 8 9 is to 9 8 9,
So is 87 10 0 to 7 10 11—Net duties to be deducted — 7 10 11

Or thus,

As 109 8 9 is to 100 0 0,
So is 87 10 0 to 79 19 1—Net, or reduced value — 79 19 1

Discount _____ 3 19 11 $\frac{1}{2}$

N^o 1 _____ 3 15 11 $\frac{1}{2}$

10 _____ 3 14 11 $\frac{1}{2}$

Proof.

Net, or reduced value 79 19 1

Net duties thereon — 7 10 11

Charges and prompt — 12 10 0

100 0 0

Net duties on the red. val. 7 10 11

N^o 5 _____ 5 0 0

Total duties to be paid 12 10 11

Less half N^o 1 — 1 17 11 $\frac{1}{2}$

Net drawback — 10 12 11 $\frac{1}{2}$

XIII. Cer-

XIII. Certain unrated goods of the manufacture of Persia, India, or China, prohibited to be worn or used in Great-Britain, as Bengals and Stuffs mixed with silk or herba; and manufactures of Cotton, printed, painted, stained, or dyed, or furniture or apparel made thereof, sold at the candle for 100 0 0

Duties on 100l. 2 7 6—M. Value at the candle 100 0 0

Deduct for { charges 6 0 0
prompt payment 6 10 0

Therefore the proportion is,

As 102 7 6 is to 2 7 6,

So is 87 10 0 to 2 0 7—Net duty to be deducted

Or thus,

As 102 7 6 is to 100 0 0,

So is 87 10 0 to 85 9 5—Net, or reduced value

Proof.

Net, or reduced value 85 9 5 Discount 4 5 5¹/₂

Net duty thereon 2 0 7 0 4 3¹/₄

Charges and prompt 12 10 0 4 1 2¹/₄

100 0 0 Net duty to be paid, being { 2 0 7
half the Old subsidy — }

XIV. Certain East-Indian japanned or lacquered ware, sold at the candle for 100 0 0

B 30.

By 12 and 13 Will. III. cap. 11, § 15. the duties on japanned or lacquered wares are to be paid according to the true and real value, to be ascertained by the gross price at the candle.

Value at the candle 100 0 0

Discount 5 0 0
0 5 0

N^o 1 4 15 0

2 4 15 0

3 1 11 8

4 3 3 4

5 5 0 0

9 18 15 0

Total net duty to be paid 38 0 0

Less half N^o 1 2 7 6

Net drawback 35 12 6

The method of computing the duties on goods regularly imported having been sufficiently explained by the foregoing directions, there remains only to give examples of two cases, wherein may be required an operation previous to the computation of the duties.

I. Goods brought into his majesty's warehouses for security of the duties, and, after having remained there unentered for the space of six months, sold to the highest bidder, in pursuance of the Acts of 12 Ann. cap. 8. § 11. and 12 Geo. I. cap. 28. § 19.

If sold for more than the duties.

As suppose,		l.	s.	d.
582 ells of plain Holland's linen, under $1\frac{1}{8}$ ell, sold for	—	116	8	0
The amount at the rate	—	145	10	0
Discount	—	7	5	6
N ^o 1	—	6	18	$2\frac{3}{4}$
2	—	6	18	$2\frac{3}{4}$
3	—	2	6	$0\frac{3}{4}$
III	—	3	2	$2\frac{1}{2}$
5	—	7	5	6
The total duty	—	26	10	$2\frac{3}{4}$
And suppose the charges to be	—	2	7	6
The surplus, to be charged to the branch of Customs	—	28	17	$8\frac{3}{4}$
	—	87	10	$3\frac{1}{4}$
	—	116	8	0

If sold for less than the duties.

As suppose,		l.	s.	d.
348 lb of Succus liquoritiæ, sold for	—	14	10	0
The amount at the rate	—	17	8	0
Discount	—	0	17	$4\frac{3}{4}$
N ^o 1	—	0	16	$6\frac{1}{4}$
2	—	0	5	6
3	—	0	1	10
4	—	0	3	8
5	—	0	17	$4\frac{3}{4}$
9	—	16	6	3
14	—	0	11	7
The full duty	—	19	2	9
The charges	—	0	12	6
The net produce to be charged to the proper branches	—	13	17	6

The full duty 19 2 9—being more than the net produce.

And therefore the quantity must be reduced after the manner of the next example, and will be found to be $252\frac{1}{3}$ lb, the duties whereof are equal to the net produce of the sale, as appears by the following operation.

The

The amount of the rate of $252\frac{1}{3}$ lb of Succus liquoritiæ — 12 12 4

Discount — 0 12 $7\frac{1}{2}$
0 0 $7\frac{1}{2}$

The proportion.

As 19 2 9 is to 348 lb,

So is 13 17 6 to $252\frac{1}{3}$ lb.

N^o 1 — 0 11 $11\frac{3}{4}$
2 — 0 3 $11\frac{3}{4}$
3 — 0 1 $3\frac{3}{4}$
4 — 0 2 $7\frac{1}{2}$
5 — 0 12 $7\frac{1}{4}$
9 — 11 16 $6\frac{3}{4}$
14 — 0 8 $5\frac{1}{4}$

The total duty, equal to the net produce — 13 17 6

II. Money paid by way of composition for the duties on goods clandestinely imported, in pursuance of 12 Geo. I. cap. 21. § 32.

Suppose a person to have been guilty of the running of Coffee; for which offence the Treasury have agreed on a composition of 500 l.

The said sum must be applied to the several branches in proportion, as in the following example.

C.
1 0 0 of Coffee.
7 0 0
0 7 0
Discount — 0 0 $4\frac{4}{5}$
N^o 1 — 0 6 $7\frac{1}{2}$
2 — 0 6 $7\frac{1}{2}$
3 and 4 — 0 6 $7\frac{1}{2}$
5 — 0 7 0
10 — 0 6 $6\frac{1}{2}$
42 — 11 4 0

The total duty per hund. weight 12 17 $6\frac{3}{5}$

Then say,

As £ 12 17 $6\frac{3}{5}$ is to C. 1 0 0, so is 500 l. to C. 38 3 $9\frac{5}{8}$.

So that if the several respective duties are charged upon that quantity, they will shew the proportion in which the above composition-money is to be applied, viz.

C.
38 3 $9\frac{5}{8}$ Coffee.
13 11 10
0 13 7
N^o 1 — 12 18 3
2 — 12 18 3
3 — 4 6 1
4 — 8 12 2
5 — 13 11 10
10 — 12 14 10
42 — 434 18 7
500 0 0

Examples of the computation of the duties on goods and merchandizes exported, and brought coastwise.

C.		EXPORTED.		
5	3	14 tanned Calve skins	0	5 10 $\frac{1}{2}$
		11 chalder of Coals, Newcastle measure, in a <i>British</i> ship	1	13 0
20	0	0 <i>British</i> copperas, at 4s. 6d. per hundred	0	4 6
120	0	0 foreign Fustick	0	15 0
		5 White woollen broad-cloths	1	5 0
200	0	0 Lapis calaminaris, at 3s. per hundred	1	10 0
80	0	0 foreign Redwood	3	0 0
30	0	0 Tin	4	10 0
N ^o 19, or Subsidy outwards			13	3 4 $\frac{1}{2}$
10, for Lapis calaminaris			1	0 0
30, for Coals			1	13 0
Total duty			15	16 4 $\frac{1}{2}$

BROUGHT COASTWISE into any Out-port.

Chal.	Bush.		Duties paid down.		
120	18	Coals	18	1	6
20	0	Culm	0	12	0
Twenty tons of Coals			2	0	0
			20	13	6
Discount 2 $\frac{1}{2}$ per cent.			0	10	4
N ^o 22			20	3	2
23			13	8	9 $\frac{1}{2}$
Total duty			33	11	11 $\frac{1}{2}$

BROUGHT COASTWISE into the port of LONDON.

Chal.	Bush.		Duties paid down.		
120	18	Coals	18	1	6
20	0	Culm	0	12	0
Twenty tons of Coals			2	0	0
			20	13	6
Discount 2 $\frac{1}{2}$ per cent.			0	10	4
N ^o 22			20	3	2
23			13	8	9 $\frac{1}{2}$
24			23	9	5 $\frac{1}{2}$
Total duty			57	1	5 $\frac{1}{2}$

SECTION II.

The several Allowances and Bounties payable out of the Duties of the Customs, the Bounties and Drawbacks on British exciseable goods exported, and the Premium on Naval stores imported; together with Instructions in regard to the performance of the respective regulations required by law.

1. **B**ounty on Corn exported.
2. Bounty on British refined sugar exported.
3. Bounty on British-made sailcloth exported.
4. Bounty on Spirits drawn from barley, malt, or other corn exported.
5. Bounty on British manufactures of silk exported.
6. Bounty on British-made gunpowder exported.
7. Bounty on Ships employed in the Whale-fishery.
8. Bounty for encouragement of the British white-herring fishery.
9. Bounty on Ships built for, and employed in the British white-herring fishery.
10. Bounty on British and Irish linens exported.
11. Bounty or premium on British plantation indico imported.
12. Allowance on damaged Tobacco imported.
13. Allowance or drawback of the duties of Coals used in copper or tin mines.
14. Allowance on damaged or corrupt Wines imported.
15. Allowance of portage.
16. Drawback of the Excise duty on British-made candles exported.
17. Drawback of the Excise duty on Hides or Calve-skins, rough or tanned; Hides or Calve-skins, dressed or curried; Sheep-skins and Lamb-skins, tanned, tawed, or dressed, exported.
18. Drawback of the Excise duty on British-made soap exported.
19. Drawback of the Excise duty on British-made paper exported.
20. Drawback of the Excise duty on Silks, Silk handkerchiefs, Calicoes, and all Linens and Stuffs printed, stained, painted or dyed, in Great-Britain, exported.
21. Drawback of the Excise duty on British-made starch exported.
22. Bounty or allowance on Gold and Silver thread, Lace or Fringe, made in Great-Britain, exported.
23. Drawback on Boots, Shoes, and other manufactures of British-tanned leather, exported.
24. Drawback of the Excise duty on British-wrought plate exported.
25. Drawback of the Excise duty on Glass made in Great-Britain exported.
26. Drawback of the Excise or inland duty on British-made salt exported.
27. Bounty on Fish and Flesh exported.
28. Premium on Naval stores imported.
29. Drawback of the Excise duty on Strong beer, Strong ale, Mum, Cyder, and Perry, made in Great-Britain, exported. 1 Will. and Mar. cap. 22, &c.
30. Drawback of the Excise duty on Spirits drawn from Corn in Great-Britain, without any mixture of other materials, exported. 6 Geo. II. cap. 17.
31. Drawback of the Excise on Spirits exported. 16 Geo. II. cap. 8.

I. The Bounty on CORN exported.

		Price per quarter Winchester measure.			Bounty per quarter Winchester meal.		
		l.	s.	d.	l.	s.	d.
By 1 Will. and Mar. cap. 12. § 2.	WHEAT	2	8	0	0	5	0
	RYE	1	12	0	0	3	6
	BARLEY	1	4	0	0	2	6
	MALT	1	4	0	0	2	6
		<i>But the Excise of 6d. per bushel must not be reckoned into the price of the Malt. 13 and 14 of Will. III. cap. 5. § 31. 12 Ann. cap. 2. § 3.</i>					
By 5 Ann. cap. 8. article 6. 5 Ann. cap. 29. § 10. 15.	BEER, alias BIGG	1	4	0	0	2	6
	MALT made of WHEAT	2	8	0	0	5	0
	OATMEAL, when OATS do not exceed	0	15	0	0	2	6

(a) When the above sorts of Corn, either ground or unground, do not, at the port of exportation, exceed the respective prices in the first column, and shall be shipped on board any *British* ship, whereof the master, and at least two-thirds of the mariners, are *British* subjects, in order to be exported to parts beyond the seas, the exporter is to be allowed the respective bounties in the second column; provided a certificate in writing, under the hand of the exporter, containing the quantity and quality of the Corn, be first brought to the collector of the port, and the truth thereof confirmed by the oath of one or more credible person or persons; and bond be given by the exporter, in the penalty of 10 l. for every ton of Oatmeal, or forty bushels of Beer, alias Bigg, and 200 l. at least for every 100 tons of all the other sorts (i. e. eight shillings per quarter) that the same shall be exported into parts beyond the seas, and not be relanded in Great-Britain, or the islands of Guernsey or Jersey.

(b) In order to adjust the quantity for which the bounty is to be paid, the Corn is to be admeasured by the proper officers of the Customs, who, for the greater expedition, may make use of a tub or measure containing four Winchester bushels; or if the said Corn be intended to be exported in sacks, they are to choose two out of any number not exceeding twenty sacks, and so in proportion, and thereby compute the whole quantity; but if exported from London, may be measured by the sworn meters, from whose certificate the searchers may certify the quantity shipped for exportation.

(c) But with respect to Malt, the bounty is to be allowed after the rate of thirty quarters, and no more, for every twenty quarters of Barley, or other Corn or Grain entered and made into Malt for exportation; as shall appear by a certificate from the proper officer, with whom the Corn or Grain, intended to be made into Malt for exportation, was entered.

(d) And with respect to Wheat meal, or other ground Corn or Grain, the same bounty, and no more, is to be allowed for 224 pounds weight thereof, as is allowed for four bushels of the same kind of Corn or Grain unground,

(a) { 1 Will. and Mar. cap. 12. § 2.
5 Ann. cap. 29. § 10.
3 Geo. II. cap. 7. § 15.

(b) 2 Geo. II. cap. 18. § 4, 5.
(c) 3 Geo. II. cap. 7. § 14, 15.
(d) 24 Geo. II. cap. 56. § 1.

and so in proportion. And if it is brought to be shipped off in sacks, the proper officer may choose and weigh two sacks out of any number not exceeding twenty sacks; and so in proportion for any greater quantity, and thereby compute the weight of the whole. And the bounty money is to be paid to the exporter accordingly, upon producing a certificate from the proper officer of the Customs, attesting the quantity, quality, and weight thereof.

(e) The aforesaid bounty to be paid by the collector of the port, upon demand made by the exporter, unless he has not sufficient money in his hands; and then (except for Bigg and Oatmeal) he is to certify the same to the commissioners of the Customs, who are to cause the money to be paid by the receiver-general within three months.

(f) When the certificate abovementioned, annexed to the debenture for Corn exported, is produced to the commissioners of the Customs at London, they are immediately to cause an indorsement to be made on the back of the debenture, of the day when it was produced, and as soon as conveniently may be, sign their order to the receiver-general for payment.

(g) If any such debenture remains unsatisfied more than six months after the day it has been produced to the commissioners of the Customs at London, interest, at the rate of three per cent. per annum, is to be allowed thereon, from the end of the said six months to the time of payment, or to the time of proper notice given thereof.

(h) The receiver-general, when he has sufficient money in his hands, is to give notice in writing, to be affixed on three or more doors of some publick place in the Custom-house, London, and to be advertised in the London Gazette, that on a certain day therein limited, and on the four days following (so as six days intervene between the date of the notice and the day so limited, and so as Sundays and holidays be not included in such four days) he shall be ready to pay the principal and interest of such debentures, which have remained unsatisfied above six months from the time of their being produced as above, or principal of such debentures, which have not exceeded the said six months; after the expiration of which five days, all interest is to cease, though the money due should not then be demanded.

(i) These debentures are to be paid by the receiver-general, without fee or reward, in course, respect being had to the times when they were produced to the commissioners of the Customs, without any preference, and are assignable by indorsement thereon.

(k) The same allowances are granted, and rules to be observed, with respect to debentures for Corn exported from Scotland; with this difference, that the certificate is to be made to the commissioners of Edinburgh, and notice of payment to be published in the Edinburgh Courant, and affixed in the Custom-house, Edinburgh.

(l) The aforesaid bond, given for the exportation, may be delivered up to be cancelled, upon producing a certificate under the common seal of the chief magistrate in any place beyond the seas, or under the hand and seal of two known *British* merchants, testifying that the Corn was there landed, or

(e) { 1 Will. and Mar. cap. 12. § 2.
12 and 13 Will. III. cap. 10. § 91.
5 Ann. cap. 29. § 10.
3 Geo. II. cap. 7. § 15.
(f) 26 Geo. II. cap. 15. § 6.
(g) 26 Geo. II. cap. 15. § 1,

(b) 26 Geo. II. cap. 15. § 2. 4.
(i) 26 Geo. II. cap. 15. § 5. 7. 8.
(k) 26 Geo. II. cap. 15. § 9, 10, 11, 12.
(l) { 1 Will. and Mar. cap. 12. § 2.
5 Ann. cap. 29. § 10.

upon proof by credible persons, that it was taken by enemies, or perished in the seas.

(m) Malt reloaded in Great-Britain is forfeited, with treble the value, besides the penalty of the bond.

(m) 3 Geo. II. cap. 7. § 15. and since continued yearly with the Malt Act.

II. The Allowance on British REFINED SUGAR exported.

By 9 and 10 Will. III. { Was granted from 31 January 1699, during
cap. 23. § 9. — the continuance of the New subsidy;
5 Ann. cap. 8. art. 6. { Upon SUGAR REFINED IN GREAT-BRI- } 0 3 0
TAIN, for every hund. weight exported —

2 & 3 Ann. cap. 9. § 3. { Was granted during the continuance of the
4 ————— 6. — 2. { One-third subsidy;
5 ————— 19. — 8. { A further allowance on the same, for every } 0 1 0
1 Geo. I. ————— 12. — 8. { hundred weight exported —

6 Geo. II. cap. 13. § 10. Was granted from 24 June 1753 for five years.
11 ————— 18. — 2. Further continued for seven years.
19 ————— 23. — 1. Further continued for seven years.
26 ————— 32. — 5. Further continued to 24 June 1756.
29 ————— 26. — 1. Further continued for three years.
A further allowance on the same, for every } 0 2 0
hundred weight exported —

21 Geo. II. cap. 2. § 6. { Was granted from 1 March 1747, during the
continuanee of the Subsidy 1747;
A further allowance on the same, for every } 0 3 0
hundred weight exported —

Total bounty 0 9 0

(a) To be paid at the Custom-house to the exporter within thirty days after the demand thereof; oath being first made by the refiner, that the Sugar, so exported, was produced from Brown and Muscovada sugar, charged by the Acts of 9 and 10 Will. III. cap. 23. and of 2 and 3 Ann. cap. 9. and by 21 Geo. II. cap. 2. (that is to say, charged with the New subsidy, One-third subsidy, and Subsidy 1747) and that, as he verily believes, the same was imported from his majesty's plantations in America, and the duty duly paid at the time of the importation thereof; the exporter making oath, that the same was duly exported, and his majesty's searcher also certifying the shipping thereof, and all other requisites being performed according to the Book of rates.

(a) { 9 and 10 Will. III. cap. 23. § 9
2 and 3 Ann. cap. 9. § 3.
6 Geo. II. cap. 13. § 10.
21 Geo. II. cap. 12. § 8.

III. The Bounty on British-made SAILCLOTH exported.

By 12 Ann. cap. 16. § 2.	Was granted from 21 July 1713 for 7 years	} and from thence to the end of the then next session of parliament.
5 Geo. I. — 25. — 2.	Further continued ————— for 7 years	
10 ————— 17. — 4.	Further continued ————— for 7 years	
8 Geo. II. — 18. — 1.	Further continued to 25 March 1742 —	
15 and 16 — 35. — 1.	Further continued to 1 June 1747 —	
20 ————— 45. — 1.	Further continued to 1 June 1754 —	
27 ————— 18. — 6.	Further continued to 29 September 1760	} Bounty.
	Upon British-made SAILCLOTH or CANVAS, fit for or made into sails, for every ell exported —————	
By 4 Geo. II. cap. 27. § 4.	{ Was granted from 24 June 1741, without limitation, a further allowance for every ell of British-made SAILCLOTH —	} 0 0 1
Total bounty		0 0 2

(a) This bounty is to be paid out of such parts of the Old subsidy as are applicable to incidents, upon the exporter making oath, that such Sailcloth was made in Great-Britain, is actually exported, or shipped to be exported, without any intention to be relanded in Great-Britain, and that no former reward upon these Acts was made for the same.

(b) Such Sailcloth, upon which the bounty has been given, relanded in Great-Britain, shall be forfeited; and every person concerned in bringing back, or relanding the same, shall forfeit two shillings for every ell so brought back or relanded.

(a) { 12 Ann. cap. 16. § 2.
23 Geo. II. cap. 21. § 26.
26 Geo. II. cap. 32. § 9. } (b) 12 Ann. cap. 16. § 3.

IV. The Bounty on SPIRITS drawn from Barley, Malt, or other Corn, exported.

By 6 Geo. II. cap. 17. § 10. was granted without limitation, viz.
SPIRITS drawn from Barley, Malt, or other Corn, for every ton thereof } Bounty.
1 10 0

(a) To be paid to the exporter by the commissioners of the Customs, or other proper officer belonging to them, when Barley is at 24 s. per quarter, or under, upon such proof of the exportation, as is directed by 1 Will. and Mar. cap. 12. and out of such duties as are liable to the payment of the bounties on Corn exported, in the same manner as if the respective quantity of Barley, Malt, or other Corn, had been exported, allowing that twelve quarters of Barley or Malt are made use of in making one ton of Spirits.

(a) 6 Geo. II. cap. 17. § 10.

V. The Bounty on British MANUFACTURES OF SILK, &c. exported.

By 8 Geo. I. cap. 15. § 1. granted from 25 March 1722, to 25 March 1725.
 11 ————— 29. —2. thence continued ————— to 25 March 1728.
 2 Geo. II. cap. 28. —4. thence ————— to 29 Sept. 1734.
 8 ————— 18. —2. thence ————— to 25 March 1742.
 15 and 16 ——— 35. —2. thence ————— to 1 June 1747.
 20 ————— 45. —2. thence ————— to 1 June 1754.
 26 ————— 32. —4. thence ————— to 24 March 1758.

And from thence to the end of the then next session of parliament.

Upon due exportation of the British manufactures of silk hereafter mentioned, there is to be allowed the following respective bounties, viz.

RIBBONS and STUFFS of SILK ONLY, the pound avoirdupoise weight	0	3	0
SILKS and RIBBONS of SILK mixed with GOLD or SILVER, the pound avoirdupoise weight	0	4	0
SILK STOCKINGS, SILK GLOVES, SILK FRINGES, SILK LACES, STITCHING or SEWING SILK, the pound avoirdupoise weight	0	1	3
STUFFS of SILK and GROGRAM YARN, the pound avoirdupoise weight	0	0	8
STUFFS of SILK mixed with INCLE or COTTON, the pound avoirdupoise weight	0	1	0
STUFFS of SILK and WORSTED, the pound avoirdupoise weight	0	0	6

(a) To be paid out of the customs, or other duties upon goods imported, by the collector of the port, with the privity of the comptroller, upon a debenture made out from the entry, the shipping verified by the searcher, and the oath of the exporter, that they are of *British* manufacture, and exported without intention of relanding in Great-Britain; he having first given security with one or more persons, in the value of the goods, to the same purpose; and to produce a certificate from the officers of the Customs in discharge thereof, within six months, for such goods as shall be exported to Ireland, Guernsey, Jersey, Alderney, Sark, or Man, and within eighteen months for those to the British plantations; and for what shall be exported to any other foreign parts, a certificate under the common seal of the chief magistrate, or under the hands and seals of two known *British* merchants there residing.

(b) But after 1 May 1729, if such goods were sold on the coasts of Africa, or other foreign parts, where certificates of the landing cannot be obtained, or were transhipped at any of the British plantations in America, without being there landed, into ships bound to Africa, or other foreign parts, the bonds given on exportation may be discharged, and vacated, upon proof made within eighteen months from the date of such bonds, upon oath of the master, mate, purser, &c. and also upon oath of the merchant-exporter, if living, that to the best of their knowledge and belief, the said goods have been disposed of at the places therein to be mentioned, and that they have not been relanded, or brought on shore again, in any port or part of Great-Britain.

(c) The aforesaid manufactures may, after entry, be opened and examined by the officers, and if wrong entered, are forfeited, with their value; but if

(a) 8 Geo. I. cap. 15. § 1. 5.

(b) 1 Geo. II. cap. 17. § 9.

(c) { 8 Geo. I. cap. 15. § 2, 3.
 11 Geo. I. cap. 29. § 2.

right entered, must be repacked at the officer's charge, which may be allowed him by the commissioners of the Customs.

(c) And in all cases of disputes, touching the manufacture or quality, the *onus probandi* is to lie on the proprietor.

(d) No allowance to be made for such manufactures as are mixed with gold, silver, or silk, only at the ends and edges of the piece.

(e) Silk stuffs mixed with grogram-yarn, incle, cotton, or worsted, not to have allowance, except at least two-third parts of the ends, or threads of the warp (in the length of the piece) be all silk, or mixed, or twisted with silk in the warp, and the silk mixed in the warp be obvious and apparent to the view of the proper officers of the Customs; and the silk therein used be double the value of the bounty.

(f) And if entered or shipped, not being mixed with the quantity of silk required, they are forfeited, with double the value.

(g) If relanded, forfeited, with the penalty of the bond, and treble the value.

(c) { 8 Geo. I. cap. 15. § 2, 3.
11 Geo. I. cap. 29. § 2.
(d) 8 Geo. I. cap. 15. § 3.
(e) { 9 Geo. I. cap. 8. § 9.
1 Geo. II. cap. 17. § 10.

(f) { 9 Geo. I. cap. 8. § 10.
11 Geo. I. cap. 29. § 3.
(g) { 8 Geo. I. cap. 15. § 4.
11 Geo. I. cap. 29. § 2.

VI. The Bounty on British-made GUNPOWDER exported.

By 4 Geo. II. cap. 29. § 1. was granted from 24 June 1731 for five years.

10 ————— 27. — 3. further continued to 24 June 1738.

16 ————— 26. — 1. further continued to 24 June 1750.

24 ————— 52. — 4. further continued to 24 June 1757.

And from thence to the end of the then next session of parliament.

GUNPOWDER of the MANUFACTURE of GREAT-BRITAIN, ex- } Bounty.
ported by way of merchandize, for every barrel containing } 0 4 6
one hundred pounds net weight, and so in proportion for greater }
or less quantities —————

(a) To be paid to the exporter on a debenture to be made forth by the collector of the Customs (with the privity of the comptroller) at the port of exportation, and the shipping thereof testified by the searcher; the exporter making oath that it is of British manufacture, and to be exported by way of merchandize, and not relanded, or intended to be relanded in Great-Britain; that it is not for the use of the ship in her voyage; and also giving security, in the penalty of 5 l. per barrel, that no part thereof shall be relanded in Great-Britain.

(b) To be paid out of customs, or other duties on goods imported.

(c) But may not be exported, when it exceeds the price of 5 l. per barrel.

(d) Fraudulently relanded (over and above the penalty of the bond) forfeited, and treble the value.

(a) 4 Geo. II. cap. 29. § 1.
(b) 4 Geo. II. cap. 29. § 4.

(c) 12 Geo. II. cap. 4. § 12.
(d) 4 Geo. I. cap. 29. § 3.

VII. Bounty on SHIPS employed in the WHALE-FISHERY,

By 6 Geo. II. cap. 33. § 1. was granted, during the continuance of } *L. s. d.*
 the Act 5 Geo. II. cap. 28. for every *British* ship of 200 tons and }
 upwards, manned and navigated according to law, which shall } *1 0 0*
 proceed from Great-Britain on the Whale-fishery to the Green- }
 land seas, Davis's streights, or the adjacent seas, a bounty, ac- }
 cording to the admeasurement of the ship, for every ton there- }
 of —————

By 13 Geo. II. cap. 28. § 3. continued to 25 December 1750.

22 ————— 45. — 2. ditto — to 25 December 1757.

And by this last recited Act, a further bounty for every ton — *1 0 0*

And the whole extended to Ships built in any of his majesty's do-
 minions in America.

By 28 Geo. II. cap. 20. the whole continued to 25 December
 1764, and from thence to the end of the then next session of
 parliament, and extended to ships under 200 tons.

Total bounty *2 0 0*

(a) To be paid to the master or owners, or their assigns, on the return of
 the ship to Great-Britain, by the receiver-general of the Customs of that part
 of Great-Britain from whence she departed, out of the Old subsidy; but if he
 has not sufficient money on that branch, then out of any money arising from
 any duties under the management of the commissioners of the Customs respec-
 tively, if the following regulations are complied with.

(b) Every ship, of the burthen of 200 tons or under, must have on board
 40 fishing-lines, 120 fathoms each, 40 harpoon-irons, four boats, with seven
 men to each boat (including a harpooner, a steersman, and a line-manager to
 each boat) making in the whole 28 men, besides the master and surgeon,
 with six months provision at least; and every ship of larger burthen, an in-
 crease of six men, one boat, 10 such lines, and 10 harpoon-irons, for every
 50 tons.

(c) After 25 December 1757, every ship employed in this Fishery is to have
 on board an apprentice, indentured for three years at least, for every fifty
 tons burthen, otherwise the owners are to lose the bounty; but such appren-
 tice is to be accounted as one of the number of men, which by law ought to
 be on board such ship.

(d) After 25 December 1757, no ship above the burthen of 400 tons shall
 be intitled to a larger bounty than a ship of 400 tons; nor the owners ob-
 liged to fit out, equip, or man any such ship, otherwise than is required for
 a ship of 400 tons.

(e) The ship, before she proceeds on her voyage, must be visited by the
 proper officer of the Customs at the port from whence she proceeds, who
 is to examine the above qualifications, and take an account of her tonnage,
 &c. and certify the same to the commissioners of the Customs, And if it ap-
 pears, by the oath of one of the owners and the master of the ship, made

(a) { 6 Geo. II. cap. 33. § 3
 { 28 Geo. II. cap. 20. § 4.
 (b) { 6 Geo. II. cap. 33. § 2.
 { 28 Geo. II. cap. 20. § 8.

(c) 28 Geo. II. cap. 20. § 5.
 (d) 28 Geo. II. cap. 20. § 6, 7.
 (e) 6 Geo. II. cap. 33. § 1.

before the collector and comptroller of the port, at the foot of the certificate, that it is really and truly their firm purpose, and determined resolution, that such ship shall forthwith proceed, so manned, furnished, and accoutred, in a voyage to the Greenland seas, or Davis's streights, or the seas adjacent, and there to use their utmost endeavours to take whales, and other creatures living in the sea, and on no other design, and to import the whale-fins, oil and blubber, into Great-Britain (naming the port to which it is their intention to return). And if the master also becomes bound with two sufficient securities, in treble the value of the bounty (which bond is to be taken by the collector, with approbation of the comptroller, and is to be in force for the term of three years against them, for the faithful dealing of the master and ship's company, in regard to the ship and voyage) then any three of the commissioners of the Customs for England or Scotland, respectively, upon receiving such certificate and oath, with a certificate that sufficient security has been given, are to grant to the master and owners full licence to proceed on such voyage.

(f) On the return of such ship to the port mentioned in the oath of the master, the proper officers of the Customs are to go on board and view her condition and lading, and take a schedule of the names of the master, mate, and other persons on board, distinguishing the harpooners, and persons more immediately employed in the Fishery, and certify the same, with their observations thereon, and also the real tonnage of the ship; and the master and mate must make oath before the collector and comptroller, on the back of, or annexed to the licence (which is then to be delivered up) that they did in pursuance thereof (mentioning the day of their departure) proceed in a voyage directly to the places aforesaid, and have not since been on any other voyage, or pursued any other design or view of profit; and that they had there (mentioning the time of their stay) used their utmost endeavours to take whales, and other creatures living in those seas; and that all the whale-fins, oil and blubber, imported (if any) in such ship, was truly, and *bonâ fide*, taken in the said seas by the crew of such ship only. This schedule, certificate, licence, and oath, are to be transmitted to the respective commissioners for that part of Great-Britain from whence the ship departed with her licence, who being fully satisfied of their faithful dealings are, on demand, to cause payment to be made of the bounty, as above.

(g) Ships fitted out from any of his majesty's dominions in America, to be under the same regulations as those fitted out from Great-Britain, except that they are not to be more than two years old from the first building, which is to be inserted in the oath; and that the certificate is to be returned to the governor or naval-officer, who are to administer the oath, take the bond, and grant the licence.

(b) On the arrival of such ship in Great-Britain, the proper officers of the Customs are to proceed as directed for British ships; and the respective commissioners of the Customs, for that part of Great-Britain where she shall arrive, being satisfied of the faithful dealings of the master and others, with respect to the voyage, shall cause payment to be made of the bounty.

(i) Also every ship fitted out in America must sail from the port where surveyed, directly on the Whale-fishery, on or before the 1st of May, and not leave Davis's streights, or Greenland, and seas adjacent, before the 20th of August, unless they have such success as to fill as many casks with blubber as

(f) 6 Geo. II, cap. 33. § 3.
(g) 22 Geo. II, cap. 45. § 5.

(b) 22 Geo. II, cap. 45. § 6.
(i) 22 Geo. II, cap. 45. § 7.

will amount to no less than 200 hogsheads for a ship of 300 tons, and so in proportion, or meet with any unavoidable accident, so as to endanger the lives of the crew; which accident must be declared on the oaths of the master, mate, carpenter, harpooners, line-managers, boat-steerers, and surgeon, or such of them as are living; otherwise she shall lose the benefit of this bounty.

(k) The commissioners of the Customs for England and Scotland respectively must, at the beginning of every session of parliament, lay before both houses an account of what number of ships have been employed in this Fishery, with their names and burthens, from whence fitted out, and at what port in Great-Britain discharged, and what quantity of oil or whale-fins each ship imported.

(k) 28 Geo. II. cap. 20. § 10.

VIII. Bounty for encouragement of the British WHITE-HER-RING FISHERY.

By 23 Geo. II. cap. 24. § 6. was granted to the Society of the Free British Fishery, for fourteen years, from the 11th of October 1750, the date of their charter.

And by 28 Geo. II. cap. 14. § 4. was further continued for three years.

And is,

For every hundred pounds actually employed in the said } 3 l. per annum.
Fishery _____

(a) To be paid to the proprietors of the stock out of the Customs, by the receiver-general of the Customs, by equal half yearly payments, provided the society shall employ 100,000 l. at least in the said Fishery, within eighteen months after the date of their subscription.

(b) In order to ascertain the sums from time to time actually expended and employed by the society in the said Fishery, the account thereof must be delivered to the commissioners of the Customs, signed by three at least of the council of the society, as an attestation that they have examined it, and believe it to be just, and attested by the oath of the accountant of the society at the foot of the account; upon which the commissioners are to order payment accordingly.

(c) The society are also to lay their accounts annually before Parliament, and if loss should arise by one year's adventure, and there should be gain by succeeding years, the gain must be applied to make good the original stock of 100,000 l. before any dividend is made.

By 28 Geo. II. cap. 14. § 1, 2. this bounty is allowed to the society on the sum of 104,509 l. for two years, to 22 October 1752, and all future interest on that sum is to be computed from that day; and all future computations of interest on any additional sum paid in by the society, in order to be employed in the said Fishery, are to be made from the day on which each sum respectively is paid into the Bank of England.

(d) Any number of persons subscribing 10000 l. or upwards, into the stock of the said society, and carrying on the said Fishery under their own management, and on their own account, from the port named by them; con-

(a) 23 Geo. II. cap. 24. § 6, 7.

(b) 23 Geo. II. cap. 24. § 6.

(c) 23 Geo. II. cap. 24. § 7.

(d) 23 Geo. II. cap. 24. § 18, 20.

formably,

formably, nevertheless, to this Act and the charter (except as to being obliged to use the marks of the said society) and subscribing under the name of the Fishing Chamber of such city, port, or town, are entitled to the same bounty. But their account of expences, attested by three of their committee, signed by their accountant, and verified by his oath, and also the vouchers if required, is to be transmitted to the society in London, whose accountant is to enter it in their account, delivered to the commissioners of the Customs, as a sum expended in the said Fishery by the said society. The bounty is to be paid to the society in London, and by them paid over to the Fishing Chamber, after deducting the necessary charges of receiving it.

IX. Bounty on SHIPS built for, and employed in the British WHITE-HERRING FISHERY.

By 23 Geo. II. cap. 24. § 11, 12, 16. was granted for fourteen years, from the commencement of this Act.

By 28 Geo. II. cap. 14. § 4. further continued for three years.

And is for .

Every decked bus or vessel, from 20 to 80 tons burthen, built in Great-Britain after the commencement of this Act, for the use of the said Fishery, and proceeding thereon from some port in Great-Britain, and fitted out and employed therein by the society of the Free British Fishery, or any other person, manned and navigated according to law, for every ton burthen	}	Bounty. 1 10 0
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To be paid annually to the owners thereof out of the produce of the Customs, subject to the following regulations.

(a) Every such vessel must have on board twelve Winchester bushels of salt for every last of fish she is capable of holding, barrellled up in new barrels, and as many more new barrels as she can carry, and two fleets of tanned nets; viz. for a vessel of 70 tons, one fleet of 50 nets on board, each 30 yards upon the rope, and seven fathoms deep; and another fleet of 50 nets in a tender, or proper place on shore, each 30 yards upon the rope, and not under five fathoms deep, and so in proportion. And must have on board at the rendezvous six men for a vessel of 20 tons, and one man more for every five tons above 20; and must return into port with the same number, unless reduced by death, sickness, or desertion, without fraud or collusion.

(b) Before she proceeds on such voyage, she must be visited by the proper officer of the Customs, who is to examine if she is qualified as above, and take account of her tonnage by admeasurement, and certify the same to the commissioners of the Customs, and whether she is a proper vessel to be employed in the Fishery. And further, upon one of the owners, or their agent, or a proper officer or agent of the society, and the master of the vessel, making oath at the foot of the certificate, before the collector and comptroller of the port, that it is their firm purpose, and determined resolution, that the vessel shall proceed, so manned, furnished, and accoutred, either to Brasley's sound in Shetland, and be at the rendezvous on or before the 22d of June, and not shoot or wet their nets before the 24th of June, and shall continue fishing among the shoals of herrings as they move southward, unless prevented by loss of masts, or other unavoidable accidents, to the 12th of October;

(a) { 23 Geo. II. cap. 24. § 13, 14.
26 Geo. II. cap. 9. § 3, 4.

(b) { 23 Geo. II. cap. 24. § 12.
26 Geo. II. cap. 9. § 2, 7.

or shall proceed to Campbell town in Argyleshire, or Kirkwall in the Orkney islands, and be at the rendezvous on, or before the 12th of September, and continue fishing among the shoals of herrings as they move to the 11th day of January, unless they shall sooner have compleated their loading [1], and fish in an orderly manner, without obstructing others; and shall keep a journal of their proceedings, and an account of the quantities of fish dispatched to foreign markets before they come into port, and the quantity they shall bring into port with them; and upon the same persons giving security, in treble the value of the bounty, for the faithful dealings of the master and ship's company, the collector and comptroller of the port are to give them a licence to proceed on the voyage.

(c) But in the interval, between the Shetland and Yarmouth fisheries, the vessels may put into any port of Great-Britain or Ireland to change their nets, or otherwise prepare for the Yarmouth fishery; and are not obliged to carry more than one fleet of nets to the latter fishing.

(d) Upon the return of the vessel to her port of discharge, the chief officer of the Customs, or one appointed by him, must go on board and examine her condition and lading, and certify the same, with their observations thereon, and also the tonnage and names of the master, and other persons on board [2]; and the master must make oath, before the collector and comptroller of the port, on the back of the licence, or to be annexed to it, that the vessel was at one of the places before mentioned at the time appointed, and has not since been on any other voyage, or pursued any other design, or view of profit; and that they did remain fishing according to the directions of this Act, and had at the time of their rendezvous, the quantity of nets and other stores, and number of men, as above directed [3]. The licence is to be delivered up, with an account of what was done in pursuance of it; and the certificate, schedule, licence and oath, together with the account of the fish taken, are to be transmitted, by the collector and comptroller of the port, to the commissioners of the Customs for that part of Great-Britain from whence she departed with her licence; who, being satisfied of their faithful dealings, are (upon the owners producing a proper certificate, from the receiver of the duty of 6d. per month from all seamen for the use of Greenwich-hospital, that all money due on that account for every seaman on board such vessel has been paid) to cause payment of the bounty to be made by the receiver-general of the Customs.

(e) The society may let out to hire any of their busses to be used and employed in the said Fishery only, and subject to the same regulations and restrictions, as if employed by the society.

(c) 26 Geo. II. cap. 9. § 3. 8. (d) 23 Geo. II. cap. 24. § 15. (e) 28 Geo. II. cap. 14. § 5.

[1] By 28 Geo. II. cap. 14. sect. 5, 6. the society may follow the White-herring fishery in any part of the British seas; and are not to forfeit this bounty, though the busses should not arrive at one of these places of their rendezvous on the respective days appointed, provided she took her departure for one of those places at least five days before the day appointed for their being there.

[2] A true copy of this certificate must be transmitted by the commissioners of the Customs, with all convenient speed, to the receiver of the duty of 6d. per month from all seamen for the use of Greenwich-hospital, in London. 28 Geo. II. cap. 14. sect. 10.

[3] If by virtue of the liberty granted (note [1]) any buss quits her station, appointed by 26 Geo. II. cap. 9. in order for fishing at other stations, or does not arrive at one of the stations there mentioned on the day appointed, this oath is to be varied, and made conformable to the circumstances attending such respective buss. 28 Geo. II. cap. 14. sect. 7.

X. Bounty on BRITISH and IRISH LINENS exported.

By 29 Geo. II. cap. 15. § 1. was granted from 24 June 1756 for fifteen years, and from thence to the end of the then next session of parliament;

(a) For every yard of BRITISH and IRISH LINEN made of hemp or flax, of the breadth of 25 inches or more, and under the value of 5 d. per yard ————— } Bounty. 0 0 0 $\frac{1}{2}$

Of the value of 5 d. and under the value of 6 d. per yard ————— } 0 0 1

Of the value of 6 d. and not exceeding the value of 1 s. and 6 d. per yard ————— } 0 0 1 $\frac{1}{2}$

which shall be exported out of Great-Britain to Africa, America, Spain, Portugal, Gibraltar, the island of Minorca, or the East-Indies.

(a) To be paid to the exporter, or seller for exportation, by the collector of the port from whence the same shall be exported, out of any monies in his hands arising from any duties, revenues, and customs received at such port.

(b) But not to extend to any Linens that are striped or checkquered, or printed or painted, or made into Buckrams or Tilletings; nor to any Irish linen, unless of the property of persons residing in Great-Britain, or in his majesty's plantations in America; nor to such Irish linen, whereof the piece or bolt contains 38 yards in length, and 24 inches in breadth, and cloths of different lengths and breadths in proportion, from N^o 1. to N^o 10. inclusive, weighing from 15 to 44 pounds, as described in the Act of 9 Geo. II. cap. 37.

(c) Collectors in the out-ports of South-Britain, and in any port of North-Britain, not having money sufficient in their hands to pay such bounties, are to certify the same to the commissioners of the Customs at London and Edinburgh respectively, who shall cause payment thereof to be made by the respective receiver-general; and if the receiver-general of Edinburgh hath not money sufficient in his hands, the commissioners at Edinburgh, or any three of them, shall certify the same to the commissioners in London, who are to cause payment thereof to be made by the receiver-general there.

(d) The exporter, or seller for exportation, shall express in his entry, and indorse on the cocket, the quantity and value of such Linen, and produce a certificate from the searcher, verifying the shipping thereof, and likewise give security in double the value of the goods, and 100 l. not to reland them in Great Britain, Ireland, or Isle of Man; and shall also make oath of the value of such Linens, and that the same were made in Great-Britain or Ireland, and (if in Ireland) that at the time of exportation they were the property of a person or persons residing in Great-Britain, or in some of his majesty's plantations in America.

(e) After entry of any Linens, as being intitled to this bounty, the searcher, or other proper officer, may open and examine any package, to see if the goods are rightly entered and indorsed; and if they are so, he must repack them at his own charge, which shall be allowed to the officer by the commissioners of the Customs, if they think it reasonable.

(f) If any Linen, so to be exported for the bounty, shall be of greater value than 18 d. per yard, the exporter, or seller thereof for exportation (on de-

(a) 29 Geo. II. cap. 15. § 1.

(b) 29 Geo. II. cap. 15. § 7, 8, 9.

(c) 29 Geo. II. cap. 15. § 1.

(d) 29 Geo. II. cap. 15. § 2. 8.

(e) 29 Geo. II. cap. 15. § 3.

(f) 29 Geo. II. cap. 15. § 4.

mand in writing made by the customer or collector and comptroller of the port of exportation) shall cause it to be delivered into the King's warehouse; and the collector shall pay to the exporter, &c. (out of any money in his hands) the value of 1 s. and 7 d. per yard, taking his receipt for the same; and such Linen to be publickly sold, and out of the produce thereof the money to be replaced to such funds from which it was borrowed, and one moiety of the overplus, if any, to be paid into the Exchequer to the Sinking Fund, the other to the officer who searched and examined the Linen.

(g) If the exporter of such Linen, so demanded, refuses to cause the same to be delivered up; and if any such Linen, entered for exportation, of the value of 6 d. per yard, and not exceeding 18 d. per yard, shall be found to be under the value of 6 d. per yard; or entered for exportation at the value of 5 d. per yard, and not amounting to the value of 6 d. per yard, be found to be under the value of 5 d. per yard; or of such Linen as shall be less in quantity than is indorsed on the cocket, or shall be found to be under the breadth of 25 inches, or entered and indorsed under a wrong denomination, whereby the bounty may be fraudulently received; all such Linen, and also all the goods in every package, indorsed on such cocket, shall be forfeited, and the exporter to lose the benefit of the bounty.

(h) Any such Linen, for which the bounty has been given or claimed, relanded in Great-Britain, Ireland, or the Isle of Man, is forfeited, and every person concerned in bringing back, or relanding it, forfeits one shilling per yard.

(i) Bonds taken, or debentures made, pursuant to this Act, are not chargeable with the Stamp duties.

(k) Any person, legally convicted of falsely making any oath required by this Act, is to forfeit 200 l. and be imprisoned for twelve months.

(l) In case of any question, whether the Linens are of the manufacture of Great-Britain or Ireland, the *onus probandi* is to lie upon the exporter or seller for exportation.

(g) 29 Geo. II. cap. 15. § 5.
(h) 29 Geo. II. cap. 15. § 6.
(i) 29 Geo. II. cap. 15. § 10.

(k) 29 Geo. II. cap. 15. § 11.
(l) 29 Geo. II. cap. 15. § 12.

XI. Premium or Bounty on British plantation-made INDICO imported.

By 21 Geo. II. cap. 30. § 1. 6. 8. was granted for seven years, from 25 March 1749.

By 28 Geo. II. cap. 25. § 1. further continued to 25 March 1763; and from thence to the end of the then next session of parliament.

For every pound weight of good and merchantable INDICO, free from any false mixture, and fit for dyers use, imported directly from any of the British colonies or plantations in America, in a ship which may lawfully trade thither, manned as by law required, and being of the growth or product of the plantation from whence imported, and being worth 3 s. per pound weight, when the best French, or other Indico equal with the best French, is 4 s. per pound weight, and so in proportion

Bounty.
0 0 6

To be paid upon demand to the importer by the collector of the port of importation, out of the Customs; but if he has not money sufficient in his hands, he must certify the same to the commissioners of the Customs, who are to cause it to be paid by the receiver-general of the Customs in England or Scotland respectively, according to the place of importation.

(a) But to intitle the importer to this premium, the person who ships the Indico in America must, before the ship is cleared out, produce to the governor, lieutenant-governor, collector and comptroller of the Customs, and naval-officer of the colony, or any two of them, a certificate signed and sworn before a justice of the peace by the planter, or his known agent, and attested by the justice, "that a quantity of Indico, expressing the weight thereof, had been sent from his Indico work to be shipped off, or was sold to the person therein named, and was of the growth of his plantation situate in the district, division, or parish of ———, within the island or colony of ———;" and also sign a certificate himself before the said officers, "that the Indico shipped by him is the same mentioned in the planter's certificate;" upon which they are to deliver to him a certificate, under their hands and seal of office, of "having received such certificate, and that at the same time the planter's certificate was produced and left with them." This last certificate must be produced to the chief officer of the Customs at the port of importation, together with a certificate from the commander of the vessel importing the Indico, "that the same was shipped on board his vessel, within such British colony in America, as mentioned in the said certificate;" and also a certificate signed by the surveyor, land-waiters or searchers of the Customs of the port where landed, or any two of them, specifying "the weight, and that it is good and merchantable, free from false mixture, and of such quality as to be intitled to the premium;" which certificate they must grant within ten days after landing, unless they can assign sufficient cause for refusal. Upon producing the several certificates to the proper officer, the premium is to be paid.

(b) The officers of the Customs before making out the certificates are to examine the Indico, by opening the package, and shifting it so as to see the whole contents, and if it is good and merchantable, and free from false mixture, and of the value required.

(c) In case of any dispute about the quality of the Indico, if in the port of London, the commissioners of the Customs may call two or more dyers, dry-falters, or brokers, or others well skilled in it, who are to declare upon oath, if required, their opinion as to the quality, and whether it is intitled to the premium; if in the out-ports, samples are to be sent up to the commissioners of the Customs in London or Edinburgh respectively, to be inspected and adjudged there.

(d) No fee, gratuity, or reward, to be taken by any officer of the Customs for examining, viewing, or delivering such Indico, or for signing any certificate, or paying the premium, on forfeiture of 100 l. loss of office, and being incapable of serving his majesty.

(e) Certificates, and debentures, made out in pursuance of this Act, are not chargeable with the Stamp duties.

(f) No person may enter, or cause to be entered, any foreign made Indico, under the name of British plantation-made Indico, on forfeiture thereof; or mix, or cause to be mixed, any foreign Indico, or other false mixture, with

(a) 21 Geo. II. cap. 30. § 2, 3, 4.

(b) 21 Geo. II. cap. 30. § 7, 8.

(c) 21 Geo. II. cap. 30. § 9.

(d) 21 Geo. II. cap. 30. § 10.

(e) 21 Geo. II. cap. 30. § 11.

(f) 21 Geo. II. cap. 30. § 5.

that made in the British plantations, in order to obtain the premium, on forfeiture of the whole, and double the value thereof.

(g) Any governor, lieutenant governor, collector, or comptroller of the Customs, naval-officer, merchant, trader, or factor, or master, or commander of a ship, or any other person, falsely making a certificate of the produce or manufacture of any Indico, or counterfeiting any certificate by this Act required, in order to obtain the premium, is to forfeit 200 l. and if an officer of the Customs, also to lose his office, and be incapable of serving his majesty.

(b) If any Indico, made in the British plantations in America, shall be exported after the 25th of March 1749, the exporter, before entry thereof, is to pay to the collector of the Customs, at the port of exportation, 6 d. for every pound weight, allowed as a premium by this Act, over and above any other duty it is subject to pay on exportation, on forfeiture thereof, and double the value; and in case of a dispute, whether it is of the growth, product, and manufacture of the British plantations in America, the *onus probandi* is to lie upon the owner or claimer.

(i) Penalties and forfeitures, by this Act, may be prosecuted in any of his majesty's courts of record at Westminster, the court of Exchequer in Scotland, or any of the courts of Admiralty, in his majesty's plantations in America respectively; and are to be divided, if in Great-Britain, one moiety to his majesty, and the other to the person who shall sue for the same; if in his majesty's plantations in America, one-third to his majesty, one-third to the governor of the plantation, and one-third to the person who shall sue for the same.

(g) 21 Geo. II. cap. 30. § 15.

(b) 21 Geo. II. cap. 30. § 12, 13, 14.

(i) 21 Geo. II. cap. 30. § 16, 17.

XII. Allowance on damaged TOBACCO imported.

(a) If any British plantation TOBACCO hath received damage on board any ship at sea, or by the ship's being forced on shore in any part of Great-Britain; or after arrival, by the ship's bulging on an anchor, or by the lighter into which the Tobacco is put in order to be landed; the merchant refusing to pay, or secure the duty for the same, hath liberty to separate such damaged Tobacco, by cutting it off from the hogshead, or other package.

(b) For every pound of damaged TOBACCO, so cut off, the merchant is to be allowed _____ } 0 0 0½

To be paid by the commissioners or collectors, or other chief officers of his majesty's Customs.

But such allowance not to exceed thirty shillings on any one hogshead.

(c) Such damaged Tobacco cut off to be burnt and destroyed.

(a) 9 Geo. I. cap. 21. § 4. 13.

(b) 9 Geo. I. cap. 21. § 13.

(c) 9 Geo. I. cap. 21. § 4.

XIII. Allowance or drawback of the duties on COALS used in melting Copper or Tin ores within the Counties of Cornwall and Devon, or in fire-engines for draining Tin or Copper mines in Cornwall.

(a) All COALS used in either of the above works, and for which the duties have been first answered, upon proof, by oath made before the customer or collector of the said duties, that they have been so used, shall have a drawback of all the duties; to be repaid by the collector of the duties to the person making such proof.

(a) { 9 Ann. cap. 6. § 54.
14 Geo. II. cap. 41. § 3.

XIV. Allowance on damaged, corrupt, or unmerchantable WINES imported.

(a) If any merchant, finding his Wine on importation to be damaged, corrupt, or unmerchantable, shall refuse to pay or secure the duties for the same; the commissioners of the Customs may cause such Wines to be received into the custody of the proper officers, and to be publicly sold, in order to be distilled into Brandy, or made into Vinegar, taking sufficient security that they be not made use of for any other purpose whatsoever; and shall cause the produce of such sale to be paid to the merchant, as a compensation for the freight, and other charges, not exceeding the allowances following.

For every	{ of the growth of Germany, or which pay duty as such	— 4 0 0
ton of	{ of the growth of France	— 4 0 0
WINE	{ of the growth of Spain, Portugal, or elsewhere	— 8 0 0

The security to be discharged, on a proper certificate that the Wines have been so made use of within three months after delivery out of the warehouse.

The overplus, if any, to be replaced to the duties, out of which the warehouse rent, and other charges attending the sale, have been advanced.

(b) But no allowance to be made for any Wines, unless imported in casks, on board a merchant ship, directly from the place of the growth, or the usual place of first shipping.

(c) Except as to ships stranded; in which case, the Wines salvæd may be put on board any other ship or vessel, and carried to any lawful port of this kingdom, and be intitled to the aforementioned allowance.

(a) { 6 Geo. I. cap. 12. § 3, 4.	(b) 8 Geo. I. cap. 18. § 19.
12 Geo. I. cap. 28. § 20.	(c) 8 Geo. I. cap. 18. § 20.

XV. Allowance of PORTAGE.

PORTAGE is a bounty given by the commissioners of the Customs, by virtue of their patent, to masters of ships inwards, for making true reports of their ships and cargoes, and otherwise demeaning themselves according to law and custom, and is granted on the net amount of the undermentioned branches paid or secured for the goods imported in their respective ships, certified by the

the proper officer of the port (damages and over-entries first to be deducted) and is as follows.

WINES —————	o	6	8	} per cent. on the net amount of the branches of Customs and Impost.
CURRENTS —————	o	6	8	
NORWAY GOODS —	2	o	o	} per cent. on the net amount of the branch of Customs.
OTHER GOODS —	o	10	o	

Note, that no Portage is to be granted, when it doth not amount to ten shillings, except for Norway goods.

XVI. Drawback or repayment of the duty of Excise on British-made CANDLES.

									Drawb.	
CANDLES MADE OF WAX	{	(a)	the pound weight avoirdupoise	o	o	4	}	o	o	8
		(b)	the pound weight avoirdupoise	o	o	4		o	o	
CANDLES MADE OF TAL- LOW, and other CANDLES	{	(a)	the pound weight avoirdupoise	o	o	$o\frac{1}{2}$	}	o	o	1
		(b)	the pound weight avoirdupoise	o	o	$o\frac{1}{2}$		o	o	

(c) To be repaid to the exporter by the collector of the Excise, on proof made before him, upon oath, of the payment of the duties; and the collector giving a certificate thereof to the exporter, expressing kinds and quantities, and payment of duties; which certificate being produced to the collector of the Customs at the port of exportation, and the exporter giving sufficient security, before shipping, that the Candles shall not be relanded in Great-Britain, and likewise making oath, that they are the same mentioned in the certificate, the collector of the Customs is to give to the exporter a debenture, expressing the true kinds and quantities exported.

(d) If relanded (over and above the penalty of the bond) the Candles are forfeited, or their value.

- (a) { 8 Ann. cap. 9.
9 Ann. cap. 21.
(b) { 9 Ann. cap. 6.
3 Geo. I. cap. 7.

- (c) 8 Ann. cap. 9. § 24. 26.
(d) 8 Ann. cap. 9. § 25.

XVII. Drawback or repayment of the duty of Excise on HIDES or CALVE-SKINS, rough or tanned; HIDES or CALVE-SKINS, dressed or curried; SHEEP-SKINS and LAMB-SKINS, tanned, tawed, or dressed, in Great-Britain, exported.

By 9 Ann. cap. 11. § 39. and 10 Ann. cap. 26. § 4. any Hides or Calve-skins, tanned, tawed, or dressed, were to draw back two-thirds of the duties laid on by those Acts respectively.

But by 10 Ann. cap. 26. § 6. it is there explained, that those Acts, as to the drawback, comprehended only tanned or rough Hides, and Calve-skins, &c.

Therefore the drawback is as follows.

TANNED

	Drawback.
(a) TANNED OR ROUGH HIDES, and } by 9 Ann. cap. 11. 0 0 0 $\frac{2}{3}$	} 0 0 1
CALVE-SKINS, the pound weight avoirdupoise ———— } by 10 Ann. cap. 26. 0 0 0 $\frac{1}{3}$	
(b) HIDES, or CALVE-SKINS, dressed or curried, the pound weight, as they shall weigh at the Custom-house ———— }	0 0 1
SHEEP-SKINS, { tanned for glovers and bazils — } the pound weight	} 0 0 0 $\frac{1}{3}$
(c) and { dressed in alum and salt, or meal, } avoirdupoise — }	
LAMB-SKINS- { or otherwise tawed — } dressed in oil, the pound weight avoirdupoise ————	0 0 0 $\frac{2}{3}$

(d) To be repaid to the exporter, by the collector of Excise, on a debenture made forth by the collector of the Customs, at the port of exportation, expressing the kinds, quantities, and weights so exported, sufficient security being first given by the exporter to the collector of the Customs, that the said goods shall not be relanded in Great-Britain.

(e) The Hides and Calve-skins, so exported, to be marked with a stamp, denoting having paid the duties (f); but the drawback may be allowed, although the said marks have not been seen by the officers of the Customs, provided that oath be made before the collector of the Customs, that the Hides or Skins, contained in the respective bales or packs, were marked with the stamps, denoting payment of the duties, and specifying how much the duties amounted to, together with the weight thereof exported.

(g) If relanded, forfeited, with treble the value.

(a) { 9 Ann. cap. 11. § 39.
3 Geo. I. cap. 7.
10 Ann. cap. 26. § 4.
3 Geo. I. cap. 7.
10 Ann. cap. 26. § 6.
(b) 10 Ann. cap. 26. § 6.

(c) { 12 Ann. cap. 9 § 67.
9 Ann. cap. 11. § 2.
(d) 9 Ann. cap. 11. § 39, 40.
(e) 9 Ann. cap. 11. § 39.
(f) 10 Ann. cap. 26. § 5.
(g) 9 Ann. cap. 11. § 42.

XVIII. Drawback or repayment of the duty of Excise on British-made SOPE exported.

	Drawback.
(a) SOPE, for every pound weight avoirdupoise ————	0 0 1
(b) SOPE, for every pound weight avoirdupoise ————	0 0 0 $\frac{1}{2}$

(c) To be repaid to the exporter by the collector of Excise, for such Sope as is exported to foreign parts by way of merchandize, on a debenture to be made forth by the collector of the Customs, at the port of exportation, and testified by the searcher; the exporter having first made proof of the payment of the duties before the collector, who received the same, and also having given sufficient security, that the Sope shall not be relanded in Great-Britain.

(d) If relanded (over and above the penalty of the bond) the Sope, or the value, forfeited.

(a) { 10 Ann. cap. 19. § 24.
3 Geo. I. cap. 7.
(b) { 12 Ann. sess. 2. cap. 9. § 13.
6 Geo. I. cap. 4.

(c) { 10 Ann. cap. 19. § 22. 24.
12 Ann. cap. 9. § 13.
(d) 10 Ann. cap. 19. § 23.

XIX. Drawback or repayment of the Excise duty on British-made PAPER exported.

					Drawback.
BROWN	{ large cap, the ream ———	(a)	0 0 6	{	0 0 9
		(b)	0 0 3		
	{ small, the ream ———	(a)	0 0 4	{	0 0 6
		(b)	0 0 2		
CROWN	{ fine, the ream ———	(a)	0 1 0	{	0 1 6
		(b)	0 0 6		
	{ second, the ream ———	(a)	0 0 9	{	0 1 1½
		(b)	0 0 4½		
DEMY	{ fine, the ream ———	(a)	0 1 6	{	0 2 3
		(b)	0 0 9		
	{ second, the ream ———	(a)	0 1 0	{	0 1 6
		(b)	0 0 6		
FOOLS CAP	{ fine, the ream ———	(a)	0 1 0	{	0 1 6
		(b)	0 0 6		
	{ second, the ream ———	(a)	0 0 9	{	0 1 1½
		(b)	0 0 4½		
POT	{ fine, the ream ———	(a)	0 1 0	{	0 1 6
		(b)	0 0 6		
	{ second, the ream ———	(a)	0 0 6	{	0 0 9
		(b)	0 0 3		
WHITED BROWN, the bundle, containing forty quires ———	{	(a)	0 0 6	{	0 0 9
		(b)	0 0 3		
ALL OTHER PAPER, for every 100 l. value, to be sold at the next market town, upon oath of the maker ———	{	(a)	12 0 0	{	18 0 0
		(b)	6 0 0		
MILL-BOARDS, PASTEBOARDS, and SCALE- BOARDS, the 112 pounds ———	{	(a)	0 3 0	{	0 4 6
		(b)	0 1 6		
PAPER, PAINTED OR STAINED, in Great- Britain, for hangings, &c. (besides the aforesaid duties) for every yard square —	{	(a)	0 0 1	{	0 0 1½
		(b)	0 0 0½		

To be repaid under the same regulations, and penalties for relanding, as the drawback on British-made soap.

(a) { 10 Ann. cap. 19. § 56.
3 Geo. I. cap. 7.

(b) { 12 Ann. sess. 2. cap. 9. § 13.
6 Geo. I. cap. 4.

XX. Drawback or repayment of the duty of Excise

on { SILKS, and SILK } printed, stained,
 { HANDKERCHIEFS } or painted — } in Great-Britain,
 { CALLICOES, and } printed, stained, } exported.
 { all LINENS and } painted, or dy-
 { STUFFS ——— } ed ——— }

Drawback.

ALL SILKS, PRINTED, STAINED, OR PAINTED (except Silk handkerchiefs) for every yard in length, reckoning half a yard in breadth { (a) 0 0 6 } 0 1 0
 { (b) 0 0 6 }

ALL SILK HANDKERCHIEFS, PRINTED, STAINED, OR PAINTED, for every yard square, and in those proportions for wider or narrower silk { (a) 0 0 3 } 0 0 4
 { (b) 0 0 1 }

ALL CALLICOES, PRINTED, STAINED, PAINTED, OR DYED, for every yard in length, reckoning one yard wide, and after that proportion { (a) 0 0 3 } 0 0 6
 { (b) 0 0 3 }

ALL LINEN AND STUFFS, PRINTED, STAINED, PAINTED, OR DYED, for every yard in length, reckoning one yard wide, and after that rate for a greater or lesser quantity { (a) 0 0 1½ } 0 0 3
 { (b) 0 0 1½ }

(c) Not to extend to Linens, Callicoes, or Fustians, dyed throughout of one colour, nor to Stuffs made of woollen, or whereof the greatest part is woollen.

(d) Note, All Callicoes, printed, &c. as above, which shall be within ⅙th part of a yard of a yard broad, or not exceeding ⅙th part of a yard of a yard broad, shall pay as yard broad, and no more nor less.

(e) To be repaid to the exporter by the collector of Excise, on a debenture, expressing true kinds and quantities, to be made forth by the collector of the Customs at the port of exportation; the exporter having first made proof of the payment of the duties before the said collector of the Customs, and also, having given sufficient security, that the goods shall not be relanded in Great-Britain.

(f) Before shipping the exporter is to give, to the proper officer of the Customs, notice, when and where he will pack the goods; and such officer is to see the seals or stamps taken off from every piece to be exported, and to make returns of the kinds and quantities thereof to the officer appointed to receive the same.

(g) If relanded (over and above the penalty of the bond) forfeited, or the value.

- (a) 10 Ann. cap. 19. § 93.
 (b) 12 Ann. sess. 2. cap. 9. § 13.
 (c) { 10 Ann. cap. 19. § 68.
 { 12 Ann. sess. 2. cap. 9. § 8.
 (d) 10 Ann. cap. 19. § 96.

- (e) { 10 Ann. cap. 19. § 93. 95.
 { 12 Ann. sess. 2. cap. 9. § 13.
 (f) 12 Ann. cap. 9. § 17.
 (g) 10 Ann. cap. 19. § 92.

XXI. Drawback or repayment of the duty of Excise on British-made STARCH exported.

Drawback.

- (a) STARCH, for every pound weight thereof avoirdupoise — 0 0 1 }
 (b) STARCH, for every pound weight thereof avoirdupoise — 0 0 1 } 0 0 2

(c) To be repaid to the exporter thereof (by the collector of the duties) for such Starch, exported to foreign parts by way of merchandize, on a debenture, to be made forth by the collector of the Customs at the port of exportation, expressing the true kinds and quantities, and the exportation thereof testified by the searcher; the exporter having first made proof of the payment of the duties (on oath) before the said collector, and also having given sufficient security, that the Starch shall not be reloaded in Great-Britain.

(d) If reloaded (over and above the penalty of the bond) forfeited, or the value.

(a) { 10 Ann. cap. 26. § 27.
 3 Geo. I. cap. 7.

(b) { 12 Ann. sess. 2. cap. 9. § 13.
 6 Geo. I. cap. 4.

(c) { 10 Ann. cap. 26. § 25. 27.
 12 Ann. cap. 9. § 13.

(d) 10 Ann. cap. 26. § 26.

XXII. Bounty or allowance on GOLD and SILVER THREAD, LACE, or FRINGE, made in GREAT-BRITAIN, exported.

- (a) { SILVER THREAD, LACE, or FRINGE, made of plate-wire, and }
 spun on silk, every pound weight avoirdupoise — } 0 5 0
 GOLD LACE, THREAD, or FRINGE, made of plate-wire, and }
 spun on silk, every pound weight avoirdupoise — } 0 6 8

To be paid to the exporter by the collector of the duties on Gilt and Silver wire, on a debenture, expressing the kinds and quantities, to be made forth by the collector of the Customs at the port of exportation, and the shipping thereof testified by the searcher; the exporter first making proof upon oath, before the collector of the Customs, that the said Thread, Lace, or Fringe, was actually made after the 1st of July 1712, and also giving sufficient security, that they shall not be reloaded in Great-Britain.

(a) { 10 Ann. cap. 26. § 62.
 3 Geo. I. cap. 7. § 1.

XXIII. Drawback on BOOTS, SHOES, GLOVES, and other Manufactures of British tanned Leather, exported.

- (a) ALL TANNED LEATHER, which shall be manufactured, and } Drawb.
 actually made into GOODS or WARES, for every pound weight } 0 0 1½
 thereof ————— }

(b) This drawback commenced from the 2d of August 1714, and is in lieu of the drawback of two-thirds of the Excise duties granted by 9 Ann. cap. 11. and 10 Ann. cap. 26. and is to be paid by the collector of those duties, to

(a) 12 Ann. sess. 2. cap. 9. § 68.

(b) { 9 Ann. cap. 11. § 40. 41.
 12 Ann. sess. 2. cap. 9. § 68.

the

the exporter thereof, out of those duties respectively, on a debenture to be made forth by the collector of the Customs of the port of exportation; security being first given by the exporter, that the goods shall not be relanded in Great-Britain.

(c) Relanded, forfeited, and treble the value.

(c) 9 Ann. cap. 11. § 43.

XXIV. Drawback or repayment of Excise on British-wrought PLATE exported.

WROUGHT PLATE, OR MANUFACTURES OF SILVER, made in Great-Britain, the ounce troy Drawback. } 0 0 6

(a) To be repaid to the exporter, for such Plate as is exported to foreign parts by way of merchandize, by the collector of the duty, on a debenture to be made forth by the collector of the Customs at the port of exportation, expressing kinds and quantities, and the shipping thereof certified by the searcher; the exporter first making proof on oath, before the said collector, that the Plate was actually made or marked after the 1st of June 1720, and likewise giving sufficient security, that it shall not be relanded in Great-Britain.

If the collector of the duties hath not money sufficient in his hands, he is to certify the same to the commissioners.

(b) But no drawback to be paid on the exportation of Plate, if the same shall have been made seven years or more before the day of entring it for exportation.

For other regulations, see Silver in the Index.

(a) 6 Geo. I. cap. 11. § 18.

| (b) 12 Geo. II. cap. 16. § 10.

XXV. Drawback or repayment of the Excise on GLASS made in Great-Britain, exported.

Viz. Drawback.

(a) CROWN, PLATE, FLINT, } for every hundred weight 0 9 4
OR WHITE GLASS ——— }
GREEN GLASS, for every hundred weight 0 2 4

(b) The collector who received the duty upon the Glafs, upon oath made before him that the duty has been paid, is to give the person (gratis) a certificate, expressing the kinds and weight of the Glafs, and the duty paid for it; which being produced to the customer or collector of the port of exportation, and the exporter making oath before him, that the Glafs to be exported is the same mentioned therein, and likewise giving sufficient security for such exportation, and that it shall not be relanded in any part of Great-Britain, the collector is to grant a debenture, expressing the true weight; which debenture being produced to the collector of the said duties at the place of exportation, he is forthwith to pay the above allowance; but if he has not money sufficient in his hands, the respective commissioners of Excise in Great-Britain are to pay it out of the duties upon Glafs arising by this Act.

(c) Relanded, is forfeited, or the value, besides the penalty of the bond.

(a) 19 Geo. II. cap. 12. § 3, 4, 5.

(b) 19 Geo. II. cap. 12. § 19. 21.

(c) 19 Geo. II. cap. 12. § 20.

XXVI. Drawback of the Excise or inland duties on British SALT exported.

Of England, Wales, or Berwick upon Tweed.

By 5 and 6 of Will. and Mar. cap. 7. were granted, from the 25th of March 1694 to the 17th of May 1697. the following duties.

ROCK-SALT, taken out of any pits in England, Wales, or Berwick, the bushel (a), containing 65 pounds weight	} } Duty.	0 1 0
SALT made at any Salt-works in England, Wales, or Berwick, or refined from Rock-salt, the bushel (b), containing 56 pounds weight		
And by 9 and 10 Will. III. cap. 44. was granted from 24 December 1699,		
A further duty on every such respective bushel of SALT abovementioned	} } 0 2 4	Total duty 0 3 4

(c) Which duties have been since revived and continued for ever.

(d) The above duties to be paid by the maker thereof, for Rock-salt, within twelve months, and for all other Salt, within nine months, after true entries made of the respective times of making such Salt, or taking it out of the pits, on sufficient security given; but if he chuses to pay ready money, he shall have a discount thereon, after the rate of ten per cent. per annum (e); and if paid within 28 days after security given, to be allowed a discount, after the rate of ten per cent. per annum, for the remaining time.

(f) On exportation, the officer of the place, where such Salt was made or taken out of the pits, shall deliver to the exporter a certificate, under his hand and seal, that the duties have been paid or secured; on producing this certificate to the officer of the Customs where the said Salt is to be shipped off, he is to grant a debenture, the exporter making oath of the shipping of the Salt, and of its not being relanded in England or Wales; which debenture being produced to the officer of the place where the duties have been paid or secured;

Then these duties are to be wholly repaid, or the security vacated.

(g) Shipped for Ireland, no debenture to be granted, till there is produced a certificate of the quantity landed, under the hand of the collector of the Customs of such port in Ireland where the said Salt is landed.

For further regulations thereon, see the Index.

(a) 1 Ann. cap. 21. § 9.

(b) 9 and 10 Will. III. cap. 44. § 34.

7 and 8 Will. and Mar. cap. 31.

5 Geo. II. cap. 6.

7 Geo. II. cap. 6.

(c) 8 Geo. II. cap. 12.

14 Geo. II. cap. 22.

18 Geo. II. cap. 5.

26 Geo. II. cap. 3.

(d) 5 and 6 Will. and Mar. cap. 7. § 6.

9 and 10 Will. cap. 44. § 8.

5 Ann. cap. 29. § 5.

(e) 1 Ann. cap. 24. § 39.

(f) 5 and 6 Will. and Mar. cap. 7. § 11.

9 and 10 Will. III. cap. 44. § 22.

(g) 1 Ann. cap. 21. § 11.

Salt of Scotland.

By the Act of Union, 5 Ann. cap. 8. art. 8. Salt made in Scotland is exempted from payment of the inland duty of 2 s. and 4 d. per bushel, imposed by 9 and 10 Will. III. cap. 44.

Therefore the inland duty payable in Scotland, for the like sorts }
of SALTS, is the respective bushel ————— } 0 1 0

(a) To be managed with the same allowance, encouragement, and drawback proportionable, and under the same restrictions and regulations, as for England.

(a) 5 Ann. cap. 8. art. 6. § 18.

XXVII. Bounty on FISH and FLESH exported.

(a) FLESH exported, cured with (any salt in England, but in Scotland only with foreign) salt which has paid duty, is to be allowed, viz.

BEEF or PORK, the barrel ————— 0 5 0

(b) To be paid by the collector of the duties upon Salt, in the port of exportation, within 30 days after demand, on a debenture to be prepared by the collector of the Customs at that port, verified by the searcher, as to the quantity actually shipped, and that the same is good and merchantable; and the oath of the exporter, or agent, being first taken before the principal officers of the port, before the debenture is allowed (if exported from England, Wales, or the town of Berwick upon Tweed) “that the Beef or Pork, mentioned in “the debenture, was salted with salt, for which the duties have been paid, and “not drawn back, and that the same is really exported to parts beyond the “seas for sale, and that any part thereof was not spent, or intended to be spent “for the ship’s use, nor relanded, or intended to be relanded;” if exported from Scotland, “that the Flesh, mentioned in the debenture, is really exported “to parts beyond the seas for sale, and not intended to be relanded in Great-Britain, and was duly cured only with foreign salt, without any mixture of “British or Irish salt, and that the duties for such imported salt have been “duly paid or secured.”

(c) Relanded, is forfeited, and 40 s. for every barrel, to be recovered of the importer or proprietor.

FISH, exported from any part of Great-Britain to foreign parts, are intitled to the following allowances, viz.

PILCHARDS, or SCADS, the cask, containing 50 gallons	—————	0 7 0
CODFISH, {	If 14 inches or upwards in length, from the bone in the fin to the third joint in the tail, the hundred	} 0 5 0
HAKE — {	Wet, the barrel, containing 32 gallons	0 2 0
	Dried, called HABERDINES, the hundred weight	0 3 0
SALMON, the barrel, containing 42 gallons	—————	0 4 6
WHITE HERRINGS, the barrel, containing 32 gallons	—————	0 2 8

(a) { 5 Ann. cap. 8. art. 8.
5 Ann. cap. 29. § 8.

(b) { 5 Ann. cap. 29. § 8.
7 Ann. cap. 11. § 10.

(c) 5 Ann. cap. 29. § 9.

FULL

FULL RED HERRINGS, the barrel, containing 32 gallons —————	0	1	9
CLEAN SHOTTEN RED HERRINGS, the barrel, containing 32 gallons —	0	1	0
DRIED RED SPRATS, the last —————	0	1	0

By 29 Geo. II. cap. 23. § 5. *these bounties were extended to Fish cured in Scotland with British or foreign salt, which by the Act of Union were limited to Fish cured (in Scotland) with foreign salt only.*

(d) To be paid by the collector of the duties upon Salt, in the port of exportation, within thirty days after demand, on a debenture, to be prepared by the collector of the Customs in the port of exportation, and verified by the searcher, as to the quantity actually shipped; and the oath of the exporter, or agent, being first taken before the principal officers of the port, before the debenture is allowed, “that the Fish mentioned in the debenture were British, taken and really exported to, or for parts beyond the seas, and not reloaded, or intended to be reloaded in Great-Britain.”

(e) If the said collector (in England) has not sufficient money in his hands to pay the said debentures on Flesh or Fish exported, he is to give without delay a certificate thereof to the commissioners for the Excise upon Salt in England, who shall be chargeable with the payment, to be paid in course out of the first money arising out of the duties upon salt; and if in Scotland, to the commissioners of the Customs or Excise in Scotland, at the option of the merchant, who are to cause it to be paid in course out of the duties upon salt in Scotland, or out of the revenues of Customs or Excise there.

(f) The herring barrel is to contain 32 gallons, and the salmon barrel 42 gallons; and Herrings or Salmon exported in barrels of any other size (except half barrels) are not entitled to the bounty.

(g) No allowance to be paid on Flesh or Fish not well cured or unmerchantable.

(h) Such Fish fraudulently reloaded in Great-Britain, or reimported, is forfeited, and double the value, to be recovered of the importer or proprietor.

(i) No fee to be taken for a debenture, or certificate, or for payment of the money.

(j) Any officer refusing or neglecting to pay the money, or give a certificate as above, forfeits double the sum to the party grieved.

(k) Herring, Salmon, Cod, Ling, Tusk, or other white fish, brought coastwise from Scotland into England for re-exportation after the 25th of June 1756, are upon exportation intitled to the bounties abovementioned, subject to the same regulations, in order to prevent the reloading, or reimporting thereof, and the owners are subject to the same penalties for reloading, or other fraudulent proceedings, in order to obtain the bounty, as in case of Fish cured in, and exported from England.—This allowance is not to be paid in England, but the chief officer of the Customs, or his deputy, at the port of exportation, upon request of the exporter, and oath made before the principal officers of the port, “of the shipping of the Fish, and its not being reloaded, or intended to be reloaded in Great-Britain,” is to give a debenture under his hand, without fee, for payment of the allowance, which being produced to the commi-

(d) { 5 Geo. I. cap. 18. § 6.
29 Geo. II. cap. 23. § 5.

(e) { 5 Ann. cap. 29. § 8.
7 Ann. cap. 11. § 10.
5 Geo. I. cap. 18. § 6.

(f) { 5 Geo. I. cap. 18. § 15, 16.
29 Geo. II. cap. 23. § 5.

(g) { 5 Ann. cap. 29. § 8.
5 Geo. I. cap. 18. § 6.
29 Geo. II. cap. 23. § 5.

(h) { 5 Geo. I. cap. 18. § 6.
29 Geo. II. cap. 23. § 5.

(i) { 7 Ann. cap. 29. § 8.
5 Geo. I. cap. 18. § 6.

(k) 29 Geo. II. cap. 23. § 10, 11.

owners of the Customs or Excise in Scotland (at the option of the exporter or his assigns) they are to pay the bounties out of any money in their hands, arising by any branch of the Customs or Excise, regard being had to the priority of the dates of the debentures.

XXVIII. Premium on NAVAL STORES imported.

I. From the British plantations in America.

By 2 Geo. II. cap. 35. § 3. 18. was granted from 29 September 1729, to 29 September 1742.

13 Geo. II. cap. 28. § 1. continued ————— to 25 December 1750.

24 ————— 52. — 1. ditto ————— to 25 December 1751.

25 ————— 35. — 2. ditto ————— to 25 March — 1758.

And to the end of the then next session of parliament.

(a) Imported directly from any of the British plantations in America, in ships legally navigated, and that by law may trade thither —

MASTS, YARDS, and BOWSPRIGHTS, the ton, allowing 40 feet to each ton, girt measure, according to the customary way of measuring round bodies ————— } 1 0 0

Clean, good, merchantable, well-conditioned, clear of dross or water, and fit in every respect for making of cordage, the ton, containing eight barrels, and each barrel to gauge $31\frac{1}{2}$ gallons, to be well hooped and filled up ————— } 2 4 0

TAR { Clean, good, merchantable, well-conditioned, clear of dross or water, and fit in every respect for making of cordage, made from trees prepared according to the directions hereafter mentioned, the ton, containing eight barrels, and each barrel to gauge $31\frac{1}{2}$ gallons, to be well hooped and filled up on the importation thereof ————— } 4 0 0

(b) But no premium is to be paid on any Tar, unless each barrel contains $31\frac{1}{2}$ gallons, and the officers not to survey the Tar till the water is all drawn off, and every barrel filled up with Tar.

PITCH, clean, good, merchantable, and well-conditioned, not mixed with dirt or dross, the ton, containing 20 gross hundreds, neat Pitch, to be brought in eight barrels of equal size ————— } 1 0 0

TURPENTINE, clean, good, and merchantable, clear of dross and water, the ton, containing 20 gross hundreds, neat Turpentine, to be brought in eight barrels of equal size — } 1 10 0

(c) Which premiums are to be paid by the commissioners of the Navy, by bills to be made out for the same, and delivered to the importers within twenty days after the discharge or unlading of the ship, in order to be paid in course, upon certificate of the respective chief officers of the Customs where imported; to whom a certificate has been produced, under the hands and seals of the governor, lieutenant-governor, or collector of his majesty's Customs, and naval-officer, or any two of them, residing within any of his majesty's said plan-

(a) 2 Geo. II. cap. 35. § 3.

(b) { 24 Geo. II. cap. 52. § 2.

25 Geo. II. cap. 35. § 3.

(c) 2 Geo. II. cap. 35. § 4. 12.

tations, testifying, that before the departure of the ship, the person lading the same had made oath before them, that the said Stores were truly, and *bonâ fide*, of the growth and produce of his majesty's said plantations: and with respect to the high bounty on Tar, expressing, that it has appeared to them, the persons so certifying, by the oath of the owner or maker of the Tar for which such certificate was granted, that the Tar herein mentioned was made from green trees, prepared for that purpose after the following manner; that is to say, that when such trees were fit to bark, the bark thereof was stripped eight feet, or thereabouts, up from the root of each tree, a slip of the bark of about four inches in breadth having been left on one side of each tree; and that each tree, after having been so barked, had stood during one year at the least, and was not before cut down for the making of Tar; and that the said Tar was made without mixture of any other Tar therewith; as likewise upon oath to be made by the master of the ship, at any port in Great-Britain, that the same were shipped within some of his majesty's plantations in America, and that he knows, or believes, that the said Stores were the produce of the said plantations.

(d) But the aforesaid certificates of the chief officers of the Customs are not to be made out for the premium on Pitch, until the same be freed from dirt or dross, nor for any Tar that is not fitting to be used for making of cordage, and shall not be freed from dross and water, and unless such Pitch and Tar be clean, good, merchantable, and well-conditioned.

(e) And the said officers of the Customs, before they make out such certificates, are to examine the Pitch, by opening the heads of the barrels, sawing of the staves in the middle, and breaking the barrels, or by such other means as they shall think proper, to discover whether the said Pitch is good and merchantable, not mixt with dirt or dross; and also to examine and search the said Tar, to discover whether the same is clean, good, merchantable, well-conditioned, and clear of dross or water, and fit for making of cordage.

II. From North-Britain, commonly called Scotland.

By 2 Geo. II. cap. 35. § 13. was granted from 29 September 1729, to 29 September 1742.

13 Geo. II. cap. 28. § 1. continued ————— to 25 December 1750.

24 ————— 52. —1. ditto ————— to 25 December 1751.

25 ————— 35. —2. ditto ————— to 25 March — 1758.

And from thence to the end of the then next session of parliament.

Imported from North-Britain to any part of South- Britain	{	TREES of twelve inches diameter and upwards, fit for MASTS, YARDS, or BOWSPRIGHTS, regularly converted, and hewed at least into eight squares, sound, fresh, and in good and merchantable condition, the ton, allowing forty feet to each ton, girt measure, according to the customary way of measuring round bodies —————	}	1 0 0
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(f) Which premiums are to be paid by the commissioners of the Navy, by bills to be made out for the same, and delivered to the importers within twenty days after the discharge or unlading of the ship, in order to be paid in course;

(d) { 5 Geo. I. cap. 11. § 16.
2 Geo. II. cap. 35. § 13.

(e) { 5 Geo. I. cap. 11. § 17.
2 Geo. II. cap. 35. § 13.
(f) 2 Geo. II. cap. 35. § 13.

upon certificates of the respective chief officers of the Customs where imported, to whom a certificate has been produced, under the hands and seals of the comptroller and collector of the Customs, and the naval-officer, or any two of them, residing at the port or ports of exportation in North-Britain, testifying, that before the departure of the ship, the persons concerned, or employed (or any two of them) in cutting down the aforesaid Trees, had made affidavit in writing, before such comptroller and collector, and naval-officer, or any two of them, that such Trees were truly and *bonâ fide* of the growth and produce of North-Britain; and specifying in the said affidavit, the particular number, quantity, and qualities of the Trees, together with the time when they were cut down, the names of the proprietors, and the places where the same did grow; as likewise upon oath to be made by the master of the ship, at the port of importation in South-Britain, that the same were truly laden within North-Britain, and that he knows, or believes that the said Trees were of the growth of North-Britain.

(g) Persons counterfeiting, or making false affidavits, or certificates, of the growth of the Trees, in order to obtain the premium, are to suffer as for wilful and corrupt perjury, and to forfeit 100 l.

(b) Collector, comptroller, or naval-officer, making false certificates, shall incur such penalties as are directed for like offences by the Act (13 and 14 Car. II. cap. 11.) for preventing frauds, and regulating abuses in his majesty's Customs.

(i) Masters or owners of ships knowingly importing foreign Trees fit for masts, &c. as of the product of North-Britain, in order to obtain the bounty, are to forfeit 100 l. together with the ship and furniture.

From the British plantations and Scotland.

(k) Upon the landing of the aforesaid Stores and Trees, the pre-emption or refusal must be offered and tendered to the commissioners of the Navy; and if within twenty days after such tender, they shall not contract for the same, the importers may otherwise dispose of them.

(l) No fee, gratuity, or reward, may be demanded or taken by the officers of the Customs, for the examining, viewing, or delivering any of the aforesaid Naval stores, or for making or signing certificates, in order to receive the premium, upon forfeiture of office and 100 l. and to be rendered incapable of serving his majesty.

(m) And if any of the aforesaid Naval stores, or Trees, shall be again exported, the exporter must, before entry thereof, produce to the collector, &c. of the Customs, at the port of exportation, a receipt from the treasurer of the Navy, or his cashier, subscribed by his comptroller, or his chief clerk, signifying that the full amount of the aforesaid premium had been repaid to him; on failure whereof, such Stores may not be exported; and if such Stores are fraudulently exported without repayment of the premium, they are forfeited, and double the value.

(n) And if upon the exportation of the aforesaid Stores, doubts shall arise concerning the growth, product, or manufacture, the *onus probandi* shall lie on the owner or claimer thereof.

(g) } 2 Geo. II. cap. 35. § 14.
(b) }
(i) 2 Geo. II. cap. 35. § 15.
(k) 2 Geo. II. cap. 35. § 6. 13.

(l) } 5 Geo. I. cap. 11. § 18.
2 Geo. II. cap. 35. § 11.
(m) 2 Geo. II. cap. 35. § 7. 9. 16.
(n) 2 Geo. II. cap. 35. § 10. 16.

XXIX. Drawback of Excise on STRONG BEER, STRONG ALE, MUM, CYDER, and PERRY, made in Great-Britain, exported. 1 Will. and Mar. cap. 22, &c.

XXX. Drawback of Excise on SPIRITS DRAWN FROM CORN in Great-Britain, without mixture of any other materials, exported. 6 Geo. II. cap. 17.

XXXI. Drawback of the Excise on SPIRITS exported. 16 Geo. II. cap. 8.

✎ Not only the payment of these three drawbacks, but the forms and regulations of shipping, being by law required to be performed by the officers of Excise, it is unnecessary to describe them particularly here.



CHAPTER THE FOURTH:

CONTAINING

- I. A List of the Ports of Great-Britain, with their Members and Creeks.
- II. The Names of the lawful Keys, Wharfs, &c. for shipping and landing goods in the Port of London.
- III. Fees and Allowances due and payable to the Officers of his majesty's Customs in the Port of London.
- IV. The Grant to the city of London of the Duties of Scavage, Package, &c.
- V. The Scavage Table of rates inwards.
- VI. The Package Table of rates outwards.
- VII. The Balliage duties outwards.
- VIII. The Packers water-side porters Table of duties and rates for landing and shipping out strangers goods.

I. The PORTS of GREAT-BRITAIN, with their MEMBERS and CREEKS, as settled by commissions out of the courts of Exchequer (a).

The PORTS of ENGLAND and WALES, with their divisions into Members and Creeks.

PORTS.	MEMBERS.	CREEKS.
London		Gravesend.
		Leigh.
	Malden	Burnham.
		West Mersey.
Ipswich	Colchester	East Mersey.
		Bricklesey.
		Wivenhoe.
		Maintree.
		Harwich.
	Woodbridge.	
	Aleborough	Orford.
Yarmouth	Southwold	Dunwich.
		Walderswick.
		Leftoff.
	Blackney and Cley.	

(a) 1 Eliz. cap. 11. § 2. 13 and 14 Car. II. cap. 11. § 14. 6 Ann. cap. 26. § 18.

PORTS.	MEMBERS.	CREEKS.
Linn	Wells	Burnham. Hitcham. Cross Keys. Wisbich. Spalding. Fosdick. Wainfleet. Numby Chappel. Thetlethorp. Saltfleet.
Boston		Gainthorp.
Hull	Grimby Bridlington. Scarborough. Whitby.	Middlesborough.
Newcastle	Stockton Hartlepoole. Sunderland. Shields.	
Berwick		Seaton de-la-val. Blithenooke. Aylmouth. Warnwater. Holy Island. East Marshes, containing the coast of Northumberland, bordering upon Scotland.
Carlisle	Whitehaven Mary Port *	West Marshes, containing the coast of Cumberland, bordering upon Scotland. Workington. Ravinglas. Milnthorp.
	Lancaster	Pile of Fowdrey. Graunge.
	Poulton	Wyrewater. Preston and Riblewate.
	Liverpool	Sankey-bridge. Fradisham.
Chester		South Shore of the river Mersey, from the red stones.
		Hilbree. Dawpoole. Nelson. Burtonhead. Baghill. Mostin.
	Aberconway.	

* By the 29th of Geo. II. cap. 57. § 3. the harbour of Ellenfoot, &c. therein described, is declared to be within the limits of the Port of Whitehaven, and a Member of the Port of Carlisle, by the name of Mary Port.

PORTS.	MEMBERS.	CREEKS.
Chester	Bewmoris	Holyhead.
	Carnarvon	Amlogh.
	Aberdovy	Pulholly.
Milford	Cardigan	Barmouth.
	Pembroke	Aberustah.
	Swansey	Newport.
Cardiff		Fiscard.
		Haverford West.
		Tenby.
Glocester		Carmarthen.
		Lanelthy.
		North Burrys.
Bristol		South Burrys.
		Neath, or Britton-ferry.
		Newton.
Bridgwater		Aberthaw.
		Penarth.
		Newport.
Plymouth		Chepstow.
		River Severn, from Bridgnorth to
		Kingroad.
		Pill.
		Uphill.
	Minehead.	
	Padstow.	
	St. Ives.	
	Penfance.	
	Helford.	
	Falmouth	Penrin.
	Fowey.	St. Mawres.
	Looe.	Truro.
	Ilfracomb.	Saltash.
	Barnstable	Stonehouse.
		Cowfland.
		Clovelly.
		Appledore.
		Biddiford.
		Tincomb.
		Starcrofs.
		Beare and Seaton.
		Topsham.
		Pouldram.
		Sydmouth.
		Lympson.
		Exmouth.
		Aylmouth.
		Saltcomb.
		Brixham.
		Torbay.
		Totnefs.

PORTS.	MEMBERS.	CREEKS.
Pool	Lyme	Bridport.
		Charmouth.
	Weymouth	Portland.
		Lulworth.
		Swanidge.
Southampton		Wareham.
		Christ Church.
		Limington.
	Cowes	Yarmouth.
	Portsmouth	Newport.
Chichester		Emsworth.
	Arundel	Pagham Point.
		Selfey.
	Shoreham	Brighthelmston.
	Lewes	Newhaven.
		Seaford.
	Pemsey.	
	Hastings.	
	Rye	Winchelsea.
		Lyd.
Sandwich	Hythe	Rumney.
	Dover.	Folston.
		Deal.
		Ramesgate.
		Margate.
		Whitstable.
	Feverham.	
	Milton.	
	Rocheſter	Quinborough.

The PORTS of NORTH-BRITAIN, with their divisions into Members and Creeks.

PORTS.	MEMBERS.	CREEKS.
Dunbar		Eymouth.
		Coldingham.
		Cockburn's Path.
		Sketraw.
		Tywingham.
Prestonpans		North Berwick.
		Aberlady.
		Port Seaton.
		Muffelburgh.
		Friggatburn.
Leith		Newhaven.
		Royſton.
		Muirhouſe Haven.
		Cramond.

PORTS.

MEMBERS.

CREEKS.

Borrowstonnefs	Alloa	Queen's Ferry.
		Blacknefs.
		Aven Water.
		Mouth of Carron.
		New Mill-burn.
		Airth.
		Elphinston Pow.
		Stirling.
		Clackmanna Pow.
		Kincardin.
		Culrofs.
		Torryburn.
		Limekilns.
		North Ferry.
		Innerkeithing.
Kircaldy	Anstruther	Donny point.
		Aberdour.
		Burnt Island.
		Kinghorne.
		Dyfert.
		Wester Weemys.
		Easter Weemys.
		Buck Haven.
		Mithill.
		Levan.
		Largo.
		Ely.
		St. Minants.
		Pitten Weemys.
		Crail.
Dundee		Fife Nefs.
		Bindorfon.
		Kingkill.
		St. Andrews.
		Eden's Mouth.
		Ferry of Portincraig.
		Wood Haven.
		Balmerino.
		Pow Lindores.
		Pow Gary.
		North Ferry, or Brughtie.
		Mony Fouth.
		Button Nefs.
		Inder Gowry.
		Mouth of Ern.
Perth		Inch Sherry.
		Pow of Errol.
		Pow Cavy.
		Mant's Haven.
		Aberbrothick.
Montrofs		Auch Muty.
		Lunan Water.
		Ufan.

PORTS.	MEMBERS.	CREEKS.
Montrose		Ferry Den. Mather. John's Haven. Gurdon. Berrie. Tod Head. Dunnotyr. Cartallan. Cratoun. Stone Hive or Haven. Sketraw. Finin, or Port Lethim. Coves. Don, or Old Town. Newburgh. The Slains. Bottom. Peter Head. Rattero. Cairn Bulg. Frazerburgh. Rosarty. Auchmedden. Bamff. Port Soy. Cullen Harbour. Crooked Haven. Garmouth. Lossymouth, or Newport Elgin. Findorn. Brough Head. Nairn. Dalnefs. Channerie. Cromerty. Port Mahomack. Tain and Ferry. Dornock. Ferry Ends. Dunrobin. Helmsdale. Water of Sark. Annan. Cumber Trees. Ridwath. Keltoun Thorn. Cars Thorn. Burhanry Bay. East-side River Orr. Balcary Bay. Balmangan Bay. Cat-craig on Fleet. Burn of Carsloth.
Aberdeen		
Inverness		
Dumfries		
	Kirkubright	

PORTS.	MEMBERS.	CREEKS.
Wigtoun		Entry of Fleet. Ferry toun. Cars Know. Newtoun Stewart. Inverwall. So Bay Poul toun. Isle of Whitehorn. Burn of Monreith. Burn of Gillesfey.
	Port Patrich	Glen Luce. Drummore. Portneffoch. Flott.
Stranraer		Garvillan. Wick of Scarr. Bay of Cairn. Bay of Finnard. Ballantree. Sand House.
Air		Girvan. Turenberry. Dunmure Castle. Turn Point.
Irving		Salt Coats. Port in Crofs. Largs.
	Greenoch	Skelminly. Inverkip. Cleugh Stone. Gouroch.
Port Glasgou		Erskine. Renfrew. Patrich. Scots Town. Kilpatrich. Dunbarton. Hill of Ardmore. Roseneath. Holy Lock. Dunnine.
		Point of Toward. Kyles Bute. Tarbet of Kintyre. Skipness Point. Crufage Bay. Carradale Bay. Sorrall. Dunnaveerty Bay. Mule of Kintyre.
Campbel Toun		

II. The Names of the lawful KEYS, WHARFS, &c. for shipping and landing of Goods in the Port of LONDON.

IN *Rotulo Scaccarii anno 19^o Car. II.* in pursuance of (a) an Act of Parliament, it is there ordained, that (b) the keys, wharfs and places hereafter named, and no others, be assigned, appointed and allowed by his majesty to be lawful keys, wharfs, or places for the shipping, lading, or landing of goods; that is to say, the keys or wharfs called,

1. BREWER'S KEY, bounded on the east with Tower-dock, containing from east to west 73 feet, and in breadth from the river of Thames northward, 40 feet in the narrowest place.
2. CHESTER'S KEY, containing from east to west 51 feet, and from the river of Thames northward, 40 feet in the narrowest place.
3. GALLY-KEY, containing from east to west 101 feet, and from the river of Thames northward, 40 feet in the narrowest place.
4. WOOL-DOCK, containing from east to west 61 feet, and from the river of Thames northward, 40 feet in the narrowest place.
5. CUSTOM-HOUSE KEY, containing from east to west 202 feet, besides six feet more at the east end thereof, betwixt that and Wool-dock, being a common-sewer arched over; and from the river of Thames northward, all the extent of ground which shall not be employed or used in the building of his majesty's Custom-house and offices thereunto belonging.
But the STONE STAIRS on the west side thereof, containing 15 feet in breadth, is declared to be a place for wherries and passengers, and fetching of water only, and not for any goods or merchandize.
6. PORTER'S KEY, containing from east to west 103 feet, and from the river of Thames northward, 40 feet in the narrowest place.
7. BEAR-KEY, containing from east to west 62 feet 4 inches, and from the river of Thames northward, 40 feet in the narrowest place.
8. SAB'S DOCK, excluding the stairs there (which are hereby declared no lawful place of shipping or landing of goods or merchandize) containing from east to west 30 feet, and from the river of Thames northward 40 feet.
9. WIGGON'S KEY, containing from east to west $52\frac{1}{2}$ feet, and from the river of Thames northward, 40 feet in the narrowest place.
10. YOUNG'S KEY, containing from east to west 46 feet four inches, and from the river of Thames northward, 40 feet in the narrowest place.
11. RALPH'S KEY, containing from east to west 81 feet, and from the river of Thames northward, 40 feet in the narrowest place.
12. DICE-KEY, containing from east to west 111 feet, and from the river of Thames northward 40 feet; and if the stairs on the east side thereof be taken away, and the passage leading thereunto be laid into the said key, then to contain six feet more from east to west, and northward from the river of Thames, the said passage to contain 40 feet; but in the mean time the said stairs are declared unlawful for the landing, lading, or shipping of goods or merchandize.
13. SMART'S KEY, at the south end thereof, containing from east to west 27 feet two inches, and extending northward along the side of Billings-

(a) 13 & 14 Car. II. cap. 11. § 14.

(b) 13 Rule, pag. 310.

gate-dock 176 feet six inches; and in all other parts extending from the said dock eastward 40 feet.

14. SOMER'S KEY, containing from east to west, and including the passage leading to the stairs on the east side thereof, $73\frac{1}{2}$ feet, and from the river of Thames northward 40 feet; but the place where the said stairs now stand is hereby declared to be no lawful place of landing or shipping of goods and merchandize, until the stairs be taken away.
15. LYON-KEY, containing from east to west 36 feet nine inches, and from the river of Thames northward 40 feet; but no stairs, as formerly, to be erected thereupon, or thereunto.
16. BUTTOLPH WHARF, containing from east to west 78 feet, and from the river of Thames northwards, 40 feet in the narrowest place.
17. HAMMON'S KEY, containing from east to west 23 feet, and from the river of Thames northward 40 feet.
18. GAUNT'S KEY, containing from east to west 31 feet, including the small stairs on the east side thereof, and from the river of Thames northward, 40 feet; but the stairs are hereby declared unlawful for shipping, lading, or landing of goods and merchandize.
19. COCK'S KEY, containing from east to west 40 feet 8 inches, and from the river of Thames northward, 40 feet in the narrowest place.
20. ONE PLACE betwixt Cock's Key and Fresh Wharf, commonly called PART OF FRESH WHARF, containing from east to west 25 feet, including the stairs at the east side thereof, and northwards from the river of Thames, 40 feet in the narrowest place; but the said stairs are hereby declared unlawful for shipping or landing of goods.
21. FRESH WHARF, containing from east to west 115 feet, and from the river of Thames northward, 40 feet in the narrowest place.
22. BILLINGSGATE, containing from north to south $171\frac{1}{2}$ feet, and in breadth from east to west 40 feet, to be a common open place, for the landing or bringing in of Fish, Salt, Victuals, or Fewel of all sorts, and all native materials for building, and for Fruit (all manner of grocery excepted), and for carrying out the same, and for no other wares or merchandize. And if the lord mayor and aldermen of the city shall think fit to fill up any part of the said dock, at the north end thereof, not exceeding forty feet in length, the same ground so filled up, may have the same privilege as the rest of the wharf before prescribed.

BRIDGE-HOUSE in Southwark may be allowed as a place convenient for the landing of any kind of Corn, bought or provided for the provision or victualling of the city, and not upon any private or particular person's account, and for no other goods or merchandize.

It may be lawful for any person to ship or lade into any ship or vessel, on the river of Thames, bound over seas, and lying between London and Woolwich, any of the goods or merchandize hereafter mentioned, viz. Horses, Coals, Beer, ordinary Stones for building, Fish taken by any of his majesty's subjects, Corn, or Grain; provided that the custom and duties of such goods be duly paid, and cockets or other lawful warrants passed for the same, and delivered to the searcher, or one of his majesty's under-searchers, and shipped in the presence of some of them, and in the presence of a deputy, to such persons as shall be appointed from time to time, to manage or receive the Customs in the port of London, and not otherwise.

It may be lawful for any person or persons to unship, and lay on land, Deal-boards, Balks, and all sorts of Masts, and great Timber, at any place of

the river of Thames, betwixt Westminster and Lime-house dock; provided the owners of such goods do first pay or compound for the custom and other duties, and declare the place at which they will land them, (before they unship any of the goods) to the officers or farmers of the Customs thereof, for the time being, and receive sufferance or permission from them so to do; and that they unship none of the said goods but in the presence of a waiter or officer appointed thereunto, unless by a special licence of the said officers or farmers of the Customs for the time being; otherwise the said goods to be liable to forfeiture according to law.

It may be lawful for the owners or possessors of the several wharfs called Lyon-key, Somer's Key, Dice-key, and Sab's Dock, to fill up, or wharf over, and enlarge into the river of Thames, so much as will make the front of their wall or camphot range equally with the adjoining keys or wharfs.

If any of the houses or buildings be intended for warehouses upon the wharf, or hereafter so employed, the two upper stories and garrets of the said houses to be made, and from time to time continued with glazed windows.

The number of cranes upon the said several wharfs to be at the election of the owners or possessors of the ground, provided they exceed not the dimensions following, viz. a single crane with one wheel, twelve feet in breadth, and a double crane with two wheels, 20 feet, and each of them in depth or length from the wall or camphot, 21 feet at the most; and that the said cranes, as well single as double, be kept open and free, for common passage from the ground to the floor under the wheels, without any other inclosure, partition, separation, or hindrance by posts or spurns, than the necessary posts and timbers which support the same at both ends, and that the open height of the said crane be at least $10\frac{1}{2}$ feet from the ground to the floor under the wheels, that carts and carriages may freely pass under them.

It shall not be lawful for any person to build any outsets, jets, penthouses, warehouses, rooms, lodgings, or any manner of posts, sheds, or buildings, contiguous or annexed to the said cranes, or any part of the open wharf of 40 feet in breadth, described as aforesaid, more than what is convenient about the cranes, for the wheels to work in and upon, and sufficient covering thereunto, not exceeding the height, breadth, and length aforesaid. And for further ornament, those cranes to be laid in oil, and coloured blue, and in the front thereof, towards the Thames, be placed the King's arms, painted and set in an escutcheon, or other frame, with a decent moulding about it, of at least $4\frac{1}{2}$ feet diameter.

That all the passages, lanes, or cartways leading to the said keys or wharfs from Thames-street, and every of them, be made of the breadth of 11 feet at the least; but if any was of a larger breadth or dimension heretofore, this shall not be construed or meant to lessen or streighten it, but that it continue at the ancient or larger dimension.

The several keys and wharfs described and allowed to be free places for shipping and landing of goods and merchandizes, as aforesaid; and which, according to the tenor of the said Act of Parliament, for rebuilding the said city, is and ought to be left open and free at the distance of 40 feet from the water-side, shall not be separated or divided one from another by any house, wall, pale, post, rail, or other impediment whatsoever, but only by mere stones or marks in the pavement, for the distinction of propriety, and not otherwise.

If any wharfinger or owner of any of the wharfs or grounds allowed for shipping, lading, or landing of goods or merchandizes, as aforesaid, do not conform to the present form, rules and method hereby prescribed and directed for their wharfs, cranes or buildings, or hereafter shall discontinue or alter the

same,

same, or make new encroachments thereupon; after publick notice given by any three or more of the principal officers or farmers of his majesty's Customs, by fixing up a writing under their hands, upon the wharf where the fault shall be committed, declaring the offence, and limiting a day and time for the amendment thereof; which if not amended or performed accordingly, that then such wharf, or crane, shall from thenceforward be no more reputed, or taken to have the benefit or privilege as a lawful place of shipping, lading, or landing of goods or merchandize, but be thenceforward utterly debarred thereof, unless restored by his majesty's special warrant; and nevertheless, the said buildings, alterations, and incroachment, to be demolished and removed, as the law in that case hath directed.

If at any time it shall seem reasonable to the principal officers or farmers of the Customs for the time being, and consistent with his majesty's service, to give sufferance or permission for the shipping, lading or landing of any goods or merchandize, at any other place or places, or in any other manner than is herein before nominated and advised, or assigned to be lawful keys and wharfs, it shall and may be lawful for them so to do; and such sufferance and permission shall be good and warrantable, without any forfeiture or advantage to be taken against the goods so landed, notwithstanding any thing herein before declared to the contrary.

Whosoever shall accept of, or from henceforward employ any of those keys or wharfs, by virtue of such concessions, to the use of shipping, lading or landing of goods or merchandize, it is to be understood, and it is declared to be with this covenant and condition, that they perform all and singular the orders, assignments, and appointments, which on their parts and behalfs is before declared to be performed and done, and not otherwise.

The several wharfingers or possessors of any of the said keys or wharfs, or their servants, shall not suffer to stand or remain upon their wharfs or passages leading to them from Thames-street, any more than such cars or carts, as shall be immediately called to lade or take up goods, wares, or merchandize there.

To prevent all future differences and disputes touching the extent and limits of the port of London, and the many frauds and abuses which have been acted and committed, as well upon and within the river of Thames, as without the mouth thereof upon the sea, the said port is declared to extend, and be accounted from the promontory or point called The North Foreland, in the Isle of Thanet, and from thence northward in a supposed right line, to the opposite promontory or point called The Naes beyond the Gunfleet, upon the coast of Essex, and so continued westward through the river of Thames, and the several channels, streams, and rivers falling into it, to London-bridge; saving the usual and known right, liberty, and privilege to the ports of Sandwich and Ipswich, and either of them, and the known members thereof, and of the customers, comptrollers, searchers, and their deputies, of and within the said ports of Sandwich and Ipswich, and the several creeks, harbours, and havens to them, or either of them respectively belonging, within the counties of Kent or Essex; but that every part and place of the river Thames, and sea, within the limits and bounds aforesaid, not included or belonging to the said ports of Sandwich or Ipswich, or the several creeks, harbours, or havens, to them, or one of them respectively belonging, within the said counties of Kent or Essex, shall be deemed and taken to be within, and part and parcel of the port of London.

No further or other passage to be made or enlarged to the wharfs, or any part of the river of Thames from Thames-street, within the limits aforesaid, other than the ancient and common passages to the same.

AN ORDER OF THE Commons in Parliament assembled.

WHereas in and by an Act of this present parliament, intituled, *An Act for confirming of publick Acts*, an Act therein, intituled, *A Subsidy granted to the King of Tonnage and Poundage, and other sums of money payable upon merchandize exported and imported*, was confirmed; by which Act so confirmed, it is, amongst other things, enacted and ordained, that during the continuance of that grant, where the goods exported or imported amount to the value of five pounds or more, the customers and collectors, and all other his majesty's officers in the several ports, shall take and receive such fees (and none other) as were taken in the fourth year of the late King James, until such time as the said fees should be otherwise settled by authority of parliament.

And whereas also, amongst the rules, orders, and directions annexed to the Book of rates, ratified and confirmed by the aforesaid Act, it is ordered and directed, that for the avoiding of all oppressions by any of the officers of the Customs in any port of this kingdom, in exacting unreasonable fees from the merchant, by reason of any entries, or otherwise touching the shipping or unshipping of any goods, wares, or merchandize, it is ordered, that no officer, clerk, or other belonging to any Custom-house whatsoever, shall exact, require, or receive any other or greater fee of any merchant, or other whatsoever, than such as are, or shall be established by the Commons in parliament assembled. And if any officer or other shall offend contrary to this order, he shall forfeit his office and place, and be for ever after incapable of any office in the Custom-house.

In prosecution of which said several clauses in the Act and Book of rates beforementioned, and for the settlement and certainty of all the aforesaid fees, for satisfaction, as well of merchants and others, as of the officers, what fees are to be paid and received for any cause, matter, or thing whatsoever, for or concerning the importation or exportation, shipping, landing, or entering of any ships, goods, wares, or merchandizes, of what nature, or in what kind soever; it is ordered and declared by the Commons in parliament assembled, that the several and respective fees and allowances, mentioned in a schedule or table of fees relating to the port of London, and the members and creeks thereunto belonging (and none other) shall be paid to the officers and others employed, and to be employed in and about his majesty's Customs in the port aforesaid, and are by the authority aforesaid settled and confirmed.

And be it further ordered and declared by the authority aforesaid, that the fees and allowances hereby intended, are set down, mentioned, and expressed in a schedule or table of fees, intituled, *Fees and Allowances due and payable to the officers of his majesty's Customs and Subsidies in the port of London, and the members and creeks thereunto belonging*, and subscribed with the hand of Sir EDWARD TURNER, Knight, now Speaker of the House of Commons in parliament assembled; and every particular clause therein mentioned and contained, shall be and remain as effectual to all intents and purposes, as if the same were included and particularly expressed within the body of this order: and in case any merchant, master of a ship, or other person or persons whatsoever,

soever, shall refuse to pay all or any the fees hereby ordered or intended, that in such case it shall and may be lawful for all and every officer and officers to make stay of every bill of entry, cocket, or other warrant, that shall be tendered or given in for passing of any ships, goods, or merchandizes whatsoever, exceeding the value of five pounds in the Book of rates, for which the fees shall be detained and denied to be paid, as aforesaid.

And be it further ordered and ordained, that copies or transcripts of this Order and Table of Fees shall be made and set up in publick view in the Custom-house in London, and in all other offices and places where the said fees, or any of them, are to be paid or received.

III. FEES and ALLOWANCES due and payable to the Officers of his majesty's Customs and Subsidies in the Port of London, and the Members and Creeks thereunto belonging, viz.

For the Officers of the Petty Customs outwards.

	Customer		Comptrol		Surveyor		Surv. gen	
	s.	d.	s.	d.	s.	d.	s.	d.
F OR a cloth cocket by <i>British</i> freemen of London ————— }	0	6	0	4	0	4	0	4
For a stranger's cocket, or unfreemen ————— }	0	8	0	6	0	6	0	6
For a cloth certificate by strangers or British to pass according to the old rate ————— }	0	8	0	4	0	4	0	4
For a ship's entry crossing the seas ————— }	0	4	0	4	0	4	0	4
For a ship's entry to the Streights, Canaries, or Western islands ————— }	1	0	1	0	1	0	1	0
For clearing of ships, and examining the book ————— }	1	0	0	6	0	6	0	6
For every indorsement ————— }	0	4						
For making a bond to the King's majesty's use ————— }	0	6						
For every entry in the certificate-book ————— }	0	2						
To the Customers clerks. More for a cloth cocket or certificate ————— }	0	6	0	2	0	2	0	2
For a ship's entry crossing the seas ————— }	0	4						

Subsidy outwards.

	Collector		Comptrol		Surveyor		Surv. gen	
	s.	d.	s.	d.	s.	d.	s.	d.
F OR every ship's entry within the Levant, or beyond the Streights mouth ————— }	1	0	1	0	1	0	1	0
For every ship's entry going to any other foreign parts ————— }	0	4	0	4	0	4	0	4
For every ship's entry going to the out-ports ————— }	0	2	0	1	0	1	0	1
For clearing of every ship passing to foreign parts, and examining the ship's contents ————— }	1	0	0	6	0	6	0	6
For every <i>British</i> cocket by freemen ————— }	0	8	0	4	0	4	0	4
For every stranger's cocket, or unfreemen of London ————— }	1	0	0	6	0	6	0	6
For making every certificate-cocket, as well <i>British</i> as strangers, for goods which paid Subsidy inwards, and pay no Subsidy outwards ————— }	0	8	0	4	0	4	0	4

Subsidy

Subsidy outwards.		Collector	Comptrol	Surveyor	Surv. gen
		s. d.	s. d.	s. d.	s. d.
For every certificate upon warrant from his majesty, or the lord treasurer, paying no duties	}	1 6	0 8	0 8	0 8
For indorsement of all warrants and licences	-	0 4	0 4		
For a foaring bill, licensing such as bring in victuals, to carry out some beer as by store	}	0 6	0 6	0 6	0 6
Coast sufferances to be given without fees.					
For every coast-cocket outwards, and entering in his majesty's books, for a whole ship, or vessel passing into the open seas	}	1 0	0 8	0 8	0 8
For a bond for the same	-	0 6			
For discharging the same bond, and filing the certificate to the bond	}	—	0 4		
For making every certificate of return	—	1 0	0 2	0 2	0 2
For making, entering, and keeping an account of every debenture for repayment of half subsidy, or other sums of money	}	1 0	0 4	0 4	0 4
For making and entering a transire, or let-pass, from port to port in <i>Great-Britain</i>	}	0 4	0 2		
To the clerks for a cocket, by <i>British</i> or others	}	0 4	0 2	0 2	0 2
For a ship's entry crossing the seas	—	0 4			
To the clerk of the coast-cocket, for making a bill or ticket to the lord mayor for Corn, Victuals, and other Provisions	}	0 4			

Petty Customs inwards.		Customer	Comptrol	Surveyor	Surv. gen
		s. d.	s. d.	s. d.	s. d.
F OR every stranger's warrant	—	0 2	0 2	0 2	0 2
For taking every bond	—	0 6			
For every bill at sight	—	1 0	0 4	0 4	0 4
For discharging every bond	—	—	0 6		
For every great employment to employ the proceed of goods	}	—	0 6	1 0	1 0

Subsidy inwards.		Collector	Comptrol	Surveyor	Surv. gen
		s. d.	s. d.	s. d.	s. d.
F OR every warrant by <i>British</i> freemen of London	}	0 4	0 4	0 4	0 4
For every warrant for strangers, or unfreemen	—	0 6	0 6	0 6	0 6
To the clerk for making the shipper's entry	}	1 0			
For making a bond to his majesty's use	—	0 6			
For every oath administered by the collector	—	0 2			
For a shipper's entry, with the particular contents, viz. from the East-Indies	}	2 6			
From the Streights	—	2 6			
From Spain, Portugal, and the West-Indies, or British plantations	}	2 0			
From Dunkirk or France	—	1 0			

Subsidy inwards.

	Collector	Comptrol	Surveyor	Surv. genl
	s. d.	s. d.	s. d.	s. d.
From Flanders, Holland, Ireland, or any Eastern or Northern parts	1 0			
For every ship or vessel less than twenty ton	0 8			
For every stranger's ship's entry to pay double fees				
For every certificate of foreign goods imported, to be shipped out free of subsidy, eighteen pence; which is understood, sixpence for the search, although several ships, and twelvecpence for the certificate	1 6			
If the goods be under the value of twenty pounds, according to the Book of rates, the merchant is to pay for the certificate, in all, but	0 6			
For examining and comparing every debenture with the original certificate	0 4			
For a certificate of foreign goods coming from any of the out-ports to London, or from any other port to port within this nation	0 6	0 2	0 2	0 2
For goods sent by sea by the importer thereof, to any of the out-ports from London	0 6	0 2	0 2	0 2
For casting up the sum, and keeping an account of every debenture, and paying the money	0 8			
For every bale, pack, truss, chest, case, or other package, brought into the King's warehouse, to be allowed to the officer when the merchant is short entered above five shillings, to be paid to the proper officer, two pence				

Great Customs.

	2 Cus- mer.	Comp- troller.
	s. d.	s. d.
FOR a cocket for Calve-skins	2 0	1 0
For a coast-cocket outwards of Wools, Woolfells, Leather, Skins, and Hides	2 0	1 0
For a bond to his majesty's use	1 0	
For filing the return	0 6	
For a return and discharge outwards	2 4	1 0
For the packer, for telling and packing every dacre of dressed Calve-skins, allowing ten dozen to the dacre	0 6	
For packing every dacre of undressed Calve-skins, and telling	0 6	

Fees concerning several Officers, as well inwards as outwards, to be paid to the Clerks.

	Customer		Comptrol		Surveyor	
	s.	d.	s.	d.	s.	d.
F OR every bill of portage —————	0	6	0	3	0	3
For a second or parcel-cocket outwards —————	0	2	0	2	0	2

To the King's majesty's Waiters, being in number eighteen.

Received in the Custom-house, above stairs —	For every British man's foreign goods or merchandizes, of what nature soever, paying Custom or Subsidy inwards in the port of London, or coming thither from any place or port by cocket —————	s.	d.
	For every stranger's foreign goods in like manner, paying Custom or Subsidy inwards in the same port, or coming thither by cocket ———	1	0
	For certifying every cocket of British goods brought up to London —————	0	6
Received at the water-side by the said King's waiters, and others attending; to be divided as formerly —	For a bill of store or portage for any thing above ten shillings custom —————	1	0
	For a bill of sight, bill of sufferance, or any other imperfect warrant —————	1	0
	For Wools, Woolfells, Leather, Hides, and prohibited goods from the out-ports by cocket —————	1	0

Register of the King's majesty's warrants.

F OR every British warrant for the goods inwards —————	0	2
For every stranger's warrant —————	0	4
For every certificate foreign —————	0	4
For all goods not paying twenty shillings custom, whether in or out, there shall be but half fees taken, whether for warrants, cockets, transires, debentures, or certificates —————		

To the Usher of the Custom-house.

F OR every oath administered by the King's officers outwards —————	0	2
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Rules which may serve for the Ports in general.

WHereas some societies and companies of merchants do trade in a joint-stock, and enter the whole lading and cargo of a ship inwards, in one single entry, when the adventurers therein concerned are many, the officers and waiters may take and receive such gratuity as the said company shall hereafter voluntarily consent to pay unto them; any thing in this order or table of fees, or any other Act or provision to the contrary, notwithstanding.

All goods under the value of five pound in the Book of rates, paying subsidy the sum of five shillings, or less, shall pass without payment of any fees.

No British merchant that shall have goods of his own, to be landed out of one ship or vessel at one time (although the receipt of the subsidy be distributed into several offices) shall be charged to pay any more or other fees than for a single entry.

Goods in partnership to pass as if the proprietors were one single person.

Fish by British in British shipping or vessel inwards or outwards, or along the coast, to pay no fees.

Foreign coin and bullion inwards, may be landed by any person, without warrant or fee.

Diamonds, Precious stones, Jewels, and Pearls of all sorts, to pass outwards without warrant or fee.

Post-entries inward to pass without fee, under five shillings; if above five shillings, and under forty shillings, then sixpence: but if the custom to be paid exceed forty shillings, then it shall pay the full fees as was paid for the first warrant.

The merchant shall pay for all goods opening that shall be short entered, above ten shillings custom.

The merchant shall pay for weighing of all goods that shall be short entered above twenty shillings custom.

The merchant not to be at any charge if duly entered.

Whereas by an Act of Parliament, intituled, *An Act for encouraging and increasing of shipping and navigation*, there are granted unto the King's most excellent majesty, sundry duties upon strangers vessels importing commodities not of their growth; and thereby it is ordered, that such shipping as pretend to enjoy the privilege of British shipping, must be manned accordingly; whereby there is a necessity of an officer to be employed every tide downwards towards Gravesend, to visit all ships whether they be manned according to the said Act; as also to gauge French ships, and take an account of their tonnage, and to give certificates for making of foreign ships free, and taking bonds for such as go to the plantations; for effecting of which business, the following fees are set and appointed by the authority aforesaid, to be paid as well in all out-ports, as in the port of London, and creeks thereunto belonging, viz.

	Collector		Comptrol	
	s.	d.	s.	d.
For gauging every French vessel, in lieu of the fee paid in France for gauging British vessels there, as long as they continue this duty	5	0		
For making a certificate to make a foreign ship free, with sealing and registering the same	10	0		
For a bond for ships going to the plantations	0	6		
For every entry of French vessels, and for bills to charge the five shillings per ton on such vessel	0	6	0	6
For a certificate of payment of tonnage	0	6		
For every entry of goods liable to duties by the Act of Navigation, which this collector receives	0	4	0	4

The Fees of the Chief searcher, and of his majesty's five Under-searchers in the Port of London.

Duties between the Chief searcher, and his majesty's five Under-searchers that attend at London.

	s.	d.
For every ship that passeth in- to foreign parts — { Spain, Portugal, the Streights, West-Indies, Guinea, or the Western islands — } 6 0		
{ East-India — } 10 0		
{ All other British ships into foreign parts — } 4 0		
{ For every stranger's ship or bottom — } 6 8		

Duties of his majesty's five Under-searchers that attend at London.

British and Aliens —	{ FOR every certificate for shipping out goods for- merly imported — } 2 0	
	{ But if the half subsidy to be received back amounts but to 40 s. then — } 1 0	
To be paid by British and aliens for goods that pay subsidy, and pass out by cocket or warrant	Pipe, punchion, or butt —	0 4
	Hogshead or bag —	0 2
	Tin, the block or barrel —	0 1
	Beer-eager, Wood of all forts, Copperas, Alum, and such gross goods, the ton — } 0 4	
	Corn, the last; Sea-coal, the chalder; Beer, the ton —	0 2
	Lead, the fodder —	0 2
	The maund, fatt, or pack —	0 6
	The bundle, bale, chest, or case —	0 3
	Raisins and Figs, the twenty frails or barrels —	0 3
	Butter, and such goods, the barrel —	0 2
	For every coast-certificate or cocket —	1 0
	Transfers for the coast, free.	
	For every Horse, Mare, or Gelding —	1 0
	For certifying every debenture for receiving back half subsidy, &c. — } 0 6	
	For every piece of Ordnance —	1 0
	For the indorsement of every cocket —	1 0
	For every certificate out of their books of goods lost at sea, taken by pyrates, or returned, whereby so much may be shipped custom free — } 1 0	
	For every bill of sufferance or store, above ten shillings in the Book of rates — } 1 0	
	If under —	0 6
	The fardle or truss, by British, of three hundred weight, or upwards — } 0 6	
	Woollen cloth, the bale, not exceeding five cloths, or three hundred weight, Stuffs, Bays, or Says — } 0 3	
Merchant-strangers, unfreemen of London, or such as ship on strangers ships or vessels —	{ the fardle or truss } 1 0	
	{ the bale — } 0 6	

The Fees of his majesty's two Searchers at Gravesend.

F OR every ship that passeth over the seas for Spain, Portugal, Streights, the West-Indies, Guinea, or the Western islands —	s. d.
	6 0
For every ship to the East-Indies —	10 0
For all other ships into foreign parts —	4 0
For every stranger's ship or bottom —	8 0
For every ship having a coast-cocket —	0 4
For passengers outwards, not being merchants or mariners —	0 6

Signed by virtue of an Order of the House of Commons, dated the 17th of May 1662.

E. TURNER.

A Breviate of the Fees of his majesty's Officers of the Customs and Subsidies in the Port of London, reducing the particulars (as they are set in several paragraphs, under several titles) into totals or entire sums, viz.

For the Officers of the Petty Customs outwards.

F OR a cloth-cocket by British freemen of London, paid to the principal officers and their clerks —	s. d.
	2 6
For a stranger's cocket, or unfreemen —	3 2
For a cloth certificate by British or strangers —	2 8
For a ship's entry crossing the seas —	1 8
For a ship's entry to the Streights, Canaries, or Western islands —	4 4
For clearing of ships, and examining the books —	2 6
For every indorsement —	0 4
For making a bond to the King's majesty's use —	0 6
For every entry in the certificate-book —	0 2

Subsidy outwards.

F OR every ship's entry within the Levant, or beyond the Streights mouth: to the officers and their clerk —	s. d.
	4 4
For every ship's entry going to any other foreign parts —	1 8
For every ship's entry going to the out-ports, and for a coast-cocket and bond —	4 9
For clearing of every ship, passing to foreign parts, and examining the ship's contents —	2 6
For every British cocket, by freemen —	2 6
For every stranger's cocket, or unfreemen of London —	3 4
For every certificate, cocket, &c. —	2 6
For every certificate, upon warrant from his majesty, or the lord treasurer, paying no duties —	4 4
For indorsement of all warrants and licences —	0 8
For a foaring bill —	2 0
For discharging a bond, and filing the certificate —	0 4
For making a certificate of return —	2 0
For a debenture for repayment of half subsidy, &c.—To the principal officers 2 s. to the searchers 6 d. for the oath 2 d. examining 4 d. casting up and paying the money 8 d. in all —	3 8

For

For making and entering a certificate to let pass	_____	s.	d.
For a bill or ticket to the lord mayor	_____	0	6
		0	4

Petty Customs inwards.

FOR every stranger's warrant inwards. *Vide* Subsidy inwards.

For taking every bond	_____	0	6
For every bill at sight	_____	2	0
For discharging every bond	_____	0	6
For every great employment	_____	2	6

Subsidy inwards.

F OR every warrant by British freemen of London: to the principal officers, the King's waiters, and registers	_____	2	6
For every warrant for strangers	_____	4	6
_____ Or unfreemen	_____	3	2
For every certificate of foreign goods coming from the out-ports, to London	_____	2	4
For goods sent by sea, by the importer thereof, to any of the out-ports, from London	_____	1	0
All the rest of the fees under this title of Subsidy inwards are single, and paid to particular persons	_____	<i>Vid. the Table.</i>	

Great Customs.

F OR a cocket for Calve-skins: to the officers and packer	_____	3	6
For Wools, Woolfells, Skins and Hides	_____	3	0
For a bond to his majesty's use	_____	1	0
For filing the return	_____	0	6
For a return and discharge outwards	_____	3	4

Fees inwards and outwards concerning the Clerks.

F OR every bill of portage _____	1	0
For a second, or parcel cocket outward _____	0	6
<i>The packer</i> _____	}	All these are reckoned together with the former entries.
<i>The King's waiters for the three first articles</i> _____		
<i>Registers of the King's warrants</i> _____		
All other fees in the table not herein before comprised (except only two concerning the Act of Navigation) _____	}	<i>Vid. the Table.</i>
The fees of the chief searcher, and his majesty's five under-searchers at London, and two at Gravesend, are single, and do not admit abbreviation _____		
For all goods not paying twenty shillings custom, whether in, or out, there shall be but half fees taken.		
All goods under the value of five pounds in the Book of rates, shall pass without payment of any fees.		
Coin and Bullion inwards _____	}	Pass without warrant or fee.
Precious stones, Jewels, and Pearls outwards _____		
The merchants shall pay for all goods opening that shall be short entered, above 10 s. custom.		
The merchants shall pay for weighing of all goods that shall be short entered, above 20 s. custom.		
The merchants not to be at any charge, if duly entered.		

IV. The GRANT to the city of London of the duties of PACKAGE, SCAVAGE, &c. confirmed by an Act of 2 Will. and Mar. intituled, *An Act for reversing the judgment in a quo warranto against the city of London, and for restoring the city of London to its ancient rights and privileges.*

CHARLES, by the grace of God, of England, Scotland, France and Ireland, king, defender of the faith, &c. To all to whom these present letters shall come, greeting: Whereas our well-beloved the mayor and commonalty and citizens of the city of London, and their predecessors, within the port of London, within the liberties and franchises of our city of London and suburbs thereof, have had, exercised and enjoyed, or claimed to have, exercise and enjoy, the office of Package of all Cloths, Wools, Woolfells, Calveskins, Goat-skins, bales of Tin, and of all other merchandizes whatsoever, to be packed, casked, piped, barrelled, or otherwise vasselled, out of the said port, to be transported to any the parts beyond the seas, of the goods and merchandizes as well of aliens and persons born under any foreign allegiance, in any parts beyond the seas, wheresoever they should be customed; and also the office as well for surveying or scavage of all goods or wares of any merchant, either alien or denizen, whose father was or should be an alien born without our allegiance, and from the parts beyond the seas, to be brought to the said port by way of merchandize; as also for the surveying, delivering, or balliage of all goods and wares of any such merchants aforesaid, to be exported from the said port into the parts beyond the seas, or otherwise, on the account of merchandizes upon and through the river Thames, within the said port, in any ship, boat, barge or vessel whatsoever, floating, laden, remaining, or being off of any shore of the said river of Thames, and upon any wharf or shore of the same river, which should happen there to remain, and be delivered or unladen, as well by water as by land, within the port aforesaid, within the franchises and liberties of the said city and suburbs thereof; all which they have enjoyed time out of mind, and by virtue of several charters or letters patents of Edward the fourth, late king of England, in the first and eighteenth years of his reign, to them granted; and also by virtue of a certain other charter or letters patents of Henry the eighth, late king of England, to the said mayor and commonalty and citizens aforesaid, granted in the third year of his reign, by whatsoever name or names the same are called in the said letters patents, by authority of parliament confirmed, or by colour of the same letters patents, or any of them, or by the prescription aforesaid, with divers fees and rewards to the said offices belonging and appertaining. And whereas divers questions and differences have of late risen about and concerning the offices aforesaid, and the execution thereof within the port aforesaid, within the liberties and franchises of the city aforesaid, and suburbs thereof, whereby the said mayor and commonalty and citizens, of the city of London aforesaid, have been hindred and disturbed in the offices aforesaid, and in the exercise of them. Know ye, that we, for the removing and utter taking away all doubts and questions about the said offices, and likewise for the corroborating, amplifying, increasing, declaring and establishing the liberties and privileges of the said city, of our special grace, certain knowledge, and meer motion, and also for and in consideration of four thousand and two hundred

hundred pounds of lawful money of England, to the hands of our ancient and faithful servant George Kirge, gentleman of our robes, and one of the grooms of our bedchamber, by a warrant under our privy seal, heretofore paid or assigned to be paid, whereof we do acknowledge ourself to be fully satisfied and paid, and them the said mayor and commonalty and citizens, of the city of London aforesaid, and their successors, to be thereof acquitted and discharged for ever by these presents; and for divers other good causes and considerations, us hereunto especially moving, have for us, our heirs and successors, created, ordained, and constituted, and by these presents do create, ordain, and constitute, that from henceforth, for ever hereafter, there shall be within the said port of London, and the limits and bounds thereof, within the liberties and franchises of the said city and suburbs thereof, an office and offices, employment and employments of Package of all Woollen cloths, Woolfells, Calve-skins, Goat-skins, bales of Tin, and of all other merchandizes whatsoever, to be packed, casked, piped, barrelled, or any ways vesseled, with a survey of the measure, number and weight of the said merchandizes, and also the survey of all customable merchandizes, to the said port, within the liberties and franchises of the said city and suburbs thereof, coming, and out of the same port going, as well by land as by water, within the liberties and franchises of the city aforesaid, and suburbs thereof, as well of the goods of any denizen, whose father is or shall be an alien, as of the goods of aliens wheresoever the same shall be customed: as also an office or employment of Carriage and Portage of all Wools, Woolfells, bales of Tin, and of all other merchandizes whatsoever, as well of any denizen, whose father is or shall be an alien, born without the allegiance of us, our heirs or successors, as of aliens born without the allegiance of us, our heirs or successors, and under any foreign allegiance in any the parts beyond the seas, which shall be carried into London, from the river of Thames, to the house or warehouse of such alien, and from thence to the said river; together with the fees, sums of money, profits, and emoluments of the said office or employments, and other the premisses, in two tables or schedules hereunto annexed, mentioned, and respectively limited and appointed. All and singular which fees, sums of money, profits and emoluments in the said tables or schedules, expressed as due and lawful fees to the said several offices of Package and Portage annexed and belonging, and in the execution of the same offices, and either of them respectively, to be had and taken, we do for us, our heirs and successors, ratify, establish and confirm, by these presents, and the same fees, sums of money, profits and emoluments in the said tables or schedules beforementioned, we do for us, our heirs and successors, grant unto the said mayor, commonalty and citizens of the city aforesaid, and their successors for ever, by these presents. And furthermore, of our special grace, certain knowledge, and meer motion, for the consideration aforesaid, we do for us, our heirs and successors, give and grant to the said mayor, commonalty and citizens of the city aforesaid, and their successors, the said office or employment of Package of all and all manner of Woollen cloths, Woolfells, Calve-skins, Goat-skins, bales of Tin, and all other merchandizes whatsoever, to be packed, casked, piped, barrelled, or any ways vesseled; with the survey of the measure, number and weight of the said merchandizes, together with the fees, sums of money, profits and emoluments aforesaid; and also the office or employment of Carriage and Portage of all Wools, Woolfells, bales of Tin, and all other merchandizes whatsoever, as well of any denizen, whose father is or shall be an alien born, without the allegiance of us, our predecessors, heirs or successors, as of any alien born without the allegiance of us, our predecessors,

heirs or successors, and under any foreign allegiance, in parts beyond the seas, which shall be carried into London, from the river of Thames, to the house of such alien, and from thence to the said river, together with the fees, sums of money, profits and emoluments aforesaid, to hold and exercise the offices and employments aforesaid, and either of them, with their appurtenances, and the dispositions, orderings, surveyings, and corrections thereof, and of either of them; together with all fees, sums of money, profits and emoluments whatsoever, to the said offices or employments, or either of them, in the said two tables or schedules to these presents annexed, mentioned, and respectively appointed, to the said mayor and commonalty and citizens of the said city, and their successors for ever: and also to exercise and occupy the said offices or employments, and every and either of them, by themselves, or by their sufficient minister or ministers, deputy or deputies, without any account or other thing, to be therefore rendered or made to us, our heirs and successors (besides the rent hereafter in these presents mentioned to be reserved and paid to us, our heirs and successors) and without incurring any penalty or forfeiture of the offices aforesaid, or either of them, or of any parcel thereof, although they or their deputies, officers or servants, do not pack the said goods or merchandizes, when they are ready, and upon reasonable request and notice thereof given for the performing the said services. And that no other porter or carrier, or any other person or persons whatsoever, shall presume to intermit or intrude him or themselves, to carry or lade any of the said goods or merchandizes from any wharf or shore within the limits aforesaid, into any ship or vessel, or to unlade any goods or merchandizes from any ship or vessel, upon any wharf, shore, or lane within the limits aforesaid, without the special appointment or licence of the said mayor, commonalty and citizens of the city aforesaid, or of their officers or deputies for that purpose, first had or obtained. And that the porter or carrier appointed, and from time to time to be appointed, by the said mayor and commonalty and citizens, and their successors, or by their sufficient officers or deputies for the time being, shall have, take or receive of or from the said merchants, as well aliens born without the allegiance of us, our predecessors, heirs or successors, and under any foreign allegiance in parts beyond the seas, as of the said denizens born, or to be born within the power or allegiance of us, our predecessors, heirs or successors, whose father is, or shall be an alien born without the allegiance of us, our predecessors, heirs or successors, for the carriage or portage of the said goods and merchandizes, such sums of money for their labour aforesaid, as in a certain schedule to these presents annexed are mentioned and appointed, without any account or other thing to be therefore rendered or made to us, our heirs or successors (besides the rents hereafter in these presents mentioned, to be paid to us, our heirs or successors). And further, of our more abundant grace, certain knowledge, and meer motion, and for the consideration aforesaid, we do for us, our heirs and successors, give and grant to the said mayor and commonalty and citizens of the city aforesaid, and their successors, the office or employment of the scavage and surveying, and also the scavage of all the goods and wares customable whatsoever, of any merchants, as well aliens as denizens, whose father is or shall be an alien born or to be born without the allegiance of us, our predecessors, heirs or successors, and to be brought from any parts beyond the seas, within the liberties and franchises of the said city and suburbs thereof, on account of merchandizing; and also the surveying, delivering, or balliage of all the goods and wares of any of the said merchants, within the liberties and franchises of the said city, which shall be carried out into parts beyond the seas, by way of merchandize,

through and upon the river Thames, within the limits aforesaid, in any ship, boat, barge or vessel whatsoever, floating, laden, remaining or being off of any shore of the said river of Thames, and which upon any bank, wharf or shore of the said river, shall happen to remain and be delivered or unladen within the liberties and franchises of the said city and suburbs thereof; together with the fees, sums of money, profits and emoluments, in a certain table or schedule to these presents annexed, mentioned, and respectively limited and appointed, according to the form of the Statute made and published in the two-and-twentieth year of Henry the eighth, late king of England. All and singular which said fees, sums of money, profits and emoluments, in the said table or schedule last mentioned and expressed, as due and lawful fees to the said several offices of Scavage and Balliage aforesaid, annexed and belonging, and in the execution of the same offices, and either of them respectively hereafter to be had and taken: we do for us, our heirs and successors, ratify, establish, and confirm, by these presents; and the same fees, sums of money, profits and emoluments, in the said last mentioned table or schedule, we do, for us, our heirs and successors, grant to the said mayor and commonalty and citizens of the city aforesaid, and their successors, for ever, by these presents. To have and exercise the said offices and employments last mentioned, and either of them, with the appurtenances, and the disposings, orderings, supervisings, and corrections of the same, and either of them, together with all the fees, sums of money, profits and emoluments, to the said offices or employments, and either of them, in the said table or schedule to these presents annexed, mentioned, and respectively appointed, unto the said mayor and commonalty and citizens of the said city, and their successors, for ever; and also to exercise and occupy the said offices or employments, by themselves, or by their sufficient minister or ministers, deputy or deputies, without any account or other matter to be rendred or made to us, our heirs or successors, for the same (besides the rents hereafter in these presents mentioned to be reserved and paid to us, our heirs and successors) and without incurring any penalty of the said offices or employments, or either of them, or any parcel thereof, although they or their deputies, officers or servants, shall not survey or deliver the goods and merchandizes aforesaid, when they shall be ready, upon reasonable request or notice thereof given, for the performing the said works or services. Willing, and by these presents, for us, our heirs and successors, enjoining and commanding all and singular such aliens and denizens aforesaid, that they, from time to time, do make and deliver, or cause to be made and delivered, unto the said mayor and commonalty and citizens, and their successors, or their servants, deputies or collectors of the Scavage aforesaid for the time being, true and perfect bills of entry of all and every their goods, merchandizes and wares, which shall be, from time to time, brought within the liberties and franchises of the said city and suburbs thereof, under pain of our royal indignation, and of being further punished for their contempt of our command in this behalf. Yielding therefore yearly to us, our heirs and successors, into the receipt of our Exchequer at Westminster, three pounds, six shillings and eight pence, of lawful money of England, at the feast of St. Michael the archangel, and the annunciation of the blessed virgin Mary, by equal portions every year to be paid. And whereas we are informed, that, with intent to defraud and deceive the said mayor and commonalty and citizens, of the city aforesaid, of the fees and profits to the said several offices belonging and appertaining, several goods and merchandizes have been fraudulently laden and unladen, by divers persons, at certain wharfs or places, commonly called, St. Katherine's, Tower-wharf, Southwark, Dick-shore, Wap-

Wapping, Rotherhith, Deptford, Greenwich, and Blackwall, and other places between Blackwall and London-bridge, on both sides of the river Thames aforesaid, supposing the same places to be without the port of London aforesaid, and the liberties, franchises, and suburbs thereof; we will, and by these presents, for us, our heirs and successors, do ordain and declare, that for ever hereafter, all and singular merchant-strangers, born without our allegiance, in parts beyond the seas, and under foreign obedience, and also the sons of such merchant-strangers, who henceforth shall lade or unlade any goods or merchandizes customable in the port of the city of London aforesaid, or in any of the said places or wharfs abovementioned, shall, from time to time, render and pay, or make and cause to be rendred and paid, unto the said mayor, commonalty, and citizens of the city aforesaid, and their successors, or their officers, deputies and servants, such wages and fees, as are in the said tables or schedules mentioned and expressed. And further, because we are given to understand, that divers goods and merchandizes of merchants, as well aliens born without our allegiance, under foreign obedience, in parts beyond the seas, as also such denizen, whose father is or shall be an alien, and born under foreign allegiance, in parts beyond the seas, which are carried out of the port of the said city, and brought into the said port from foreign parts, and beyond the seas, are very often subtilly concealed and coloured under the names of other persons, to defraud us of our customs, and other things to us belonging, for such goods and merchandizes, to the prejudice and loss of us, our heirs and successors, and also of the said mayor and commonalty and citizens of the said city, of the fees and sums of money, so as aforesaid respectively limited, appointed and ordained, by reason of the exercise of the offices aforesaid, or any of them; we therefore being willing to look after our indemnity in this behalf, and also to the intent that the said mayor, and commonalty and citizens, may the better detect the frauds, covins and deceits of all persons concealing and withdrawing the said goods and merchandizes, and the fees aforesaid, we do for us, our heirs and successors, give, and by these presents grant, to the said mayor and commonalty and citizens, and their successors, that the mayor of the city aforesaid, for the time being, and the sufficient deputies, servants or officers of the said mayor, commonalty, and citizens of the city aforesaid, in that behalf, from time to time, duly assigned, shall and may have full power and authority to give and administer the oath upon the holy evangelists, from time to time, to all such persons suspected, or to be suspected, of the said withdrawals, concealments, colourings, frauds, covins. And that it shall and may be lawful to the said mayor, his minister and deputy, or officer for the time being, by all lawful ways and means, to compel all such persons suspected, or to be suspected, as shall refuse or deny to take the said oath, to take the same oath. Although express mention of the true yearly value, or of the certainty of the premisses, or any of them, or of any other gifts or grants by us, or by any of our progenitors or predecessors, to the said mayor and commonalty and citizens of the city aforesaid, or any of them heretofore made, is not made in these presents, or any statute, act, ordinance, provision, proclamation, or restraint to the contrary thereof, heretofore had, made, published, ordained or provided, or any other thing, cause, or matter whatsoever, in any wise notwithstanding. In witness whereof, we have caused these our letters to be made patents: witness ourself, at Westminster, the fifth day of September, in the sixteenth year of our reign.

V. THE SCAVAGE TABLE OF RATES INWARDS.

That the goods enumerated by 12 Car. II. cap. 18. § 9. and imported under the circumstances therein specified, are subject to this duty of SCAVAGE.

A.		s.	d.
A Lum, the hundred weight, containing 112 lb	_____	0	2
Annotto, the hundred weight, containing five score	_____	0	4
Apples, and Pears, the little barrel	_____	0	1 $\frac{1}{4}$
Aqua vitæ, the hoghead	_____	0	6
Argol, white or red, the hundred weight, containing 112 lb	_____	0	1 $\frac{1}{2}$
B.			
B Abies heads, the dozen	_____	0	0 $\frac{1}{2}$
Bacon, the hundred weight containing 112 lb	_____	0	3
Bandstrings, the dozen knots	_____	0	0 $\frac{1}{4}$
Balks—	Great, the hundred, containing fix score	1	6
	Middle, the hundred, containing fix score	0	9
	Small, the hundred, containing fix score	0	4
Barlings, the hundred, containing fix score	_____	0	4
Barley, the quarter, containing eight bushels	_____	0	0 $\frac{1}{2}$
Barillia, or Saphora, the barrel, containing two hundred weight	_____	0	4
Basket-rods, the dozen bundles	_____	0	4
Bast-rope, the hundred weight, containing 112 lb	_____	0	0 $\frac{1}{2}$
Battery, Bashrones, or Kettles, the hundred weight, cont, 112 lb	_____	0	6
Beef, the barrel	_____	0	1
Bell-metal, the hundred weight, containing 112 lb	_____	0	2
Beans, the quarter	_____	0	0 $\frac{1}{2}$
Blacking, or Lamp-black, the hundred weight, containing 112 lb	_____	0	3
Bottles of all sorts, the dozen	_____	0	0 $\frac{1}{2}$
Boards {	Barrel-boards, the thousand	0	4
	Clap-boards, the hundred, containing fix score	0	1
	Pipe-boards, the hundred, containing fix score	0	1
Boratoes, or {	narrow, the single piece, not above 15 yards	0	2
Bombasines {	broad, the single piece, not above 15 yards	0	3
Books unbound, the basket or maund	_____	0	8
Bow-staves, the hundred, containing fix score	_____	0	2
Brass andirons, Laver-cocks, Chaffing-dishes, and all other brass or latten wrought, the hundred pound, containing five score	_____	0	3
Brimstone, the hundred weight, containing 112 lb	_____	0	0 $\frac{1}{2}$

Bristles,

SCAVAGE.

	s.	d.
Bristles, the dozen pounds —————	0	0 $\frac{1}{2}$
Buckrams — { of Germany, the dozen pieces —————	0	3
{ of France, the dozen pieces —————	0	2
Buffins, Liles, { narrow, the single piece, not above 15 yards —————	0	1
or Mocadoes { broad, the single piece, not above 15 yards —————	0	2
Bulrushes, the load —————	0	1
Burs for mill-stones, the hundred, containing five score —————	0	3
Butter, the hundred, containing 112 lb —————	0	1

C.

CABLE ropes for cordage, the hundred weight, containing 112 lb —————	0	1
Cabinets { great, the piece —————	0	2
{ small, the piece —————	0	1
Caddas, or Cruel ribbon, the dozen pieces, each piece cont. 36 yards	0	1
Candlewick, the hundred weight containing 112 lb —————	0	1
Candles of tallow, the dozen pound —————	0	0 $\frac{1}{4}$
Capers, the hundred pound, containing five score —————	0	2
Capravans, the hundred, containing six score —————	0	3
Cards — { Playing-cards, the small groce, containing 12 dozen pair —	0	2
{ Wool-cards, the dozen pair —————	0	0 $\frac{1}{4}$
Carpets — { Turkey, Persia, East-India and Venice, long, the piece —	0	6
{ of the same, or like sort, short, the piece —————	0	4
{ Carpets of all other sorts, the piece —————	0	0 $\frac{1}{2}$
Cases — { for looking-glasses, gilt, from N ^o 3 to N ^o 10. the dozen —	0	1 $\frac{1}{2}$
{ for looking-glasses, ungilt, the dozen —————	0	0 $\frac{1}{2}$
Chamlets, Mohair, and Turkey programs, each 15 yards —————	0	1 $\frac{1}{2}$
Cheese, the hundred weight, containing 112 lb —————	0	1
Cherries, the hundred weight, containing 112 lb —————	0	1 $\frac{1}{2}$
Cloth — { French woollen, each 20 yards —————	0	8
{ Scarlet, the yard —————	0	1
Cochineal { Silvester, or Campechea, the pound —————	0	0 $\frac{1}{2}$
{ Of all other sorts, the pound —————	0	1
Combs of box or light-wood, the groce, containing 12 dozen —————	0	0 $\frac{1}{2}$
Copper bricks, or plates, round or square, the hund. wt. cont. 112 lb	0	4
Copperas, the hundred weight, containing 112 lb —————	0	1
Coral, rough or polished, the mast, containing 2 $\frac{1}{2}$ lb —————	0	2
Cork — { the hundred weight, containing 112 lb —————	0	1
{ the dozen pieces, for shoemakers —————	0	0 $\frac{1}{4}$

D.

Deal-boards of all sorts, the hundred, containing six score —————	1	0
Dogs of earth, the small groce, containing 12 dozen —————	0	1 $\frac{1}{2}$
Durance or { with thread, each 15 yards —————	0	1 $\frac{1}{2}$
Duretties { with silk, each 15 yards —————	0	2
{ Amber-greese, the ounce —————	0	1 $\frac{1}{2}$
{ Aloes Cicotrina, the pound —————	0	0 $\frac{1}{2}$
{ Barley hulled, the hundred weight, containing 112 lb —	0	1
Drugs { Carraway and Cummin seeds, the hundred weight —————	0	1 $\frac{1}{2}$
{ China roots, the hundred pounds, containing five score —	1	6
{ Civet, the ounce —————	0	1
{ Gum armoniack, the hundred, containing five score —	0	6

Drugs

Drugs	{	Musk — { the ounce	—	0	1
		cods, the dozen	—	0	1
	{	Saunders, white or red, the hundred, containing five score	—	0	6
		Treacle, common, the hundred, containing five score	—	0	2
		Turpentine, common, the hundred weight, containing 112 lb	—	0	1

F.

Fish	{	Feathers for beds, the hundred weight, containing 112 lb	0	2	
		Cod-fish, the hundred, containing six score	0	4	
		Cole-fish, the hundred, containing six score	0	1	
		Eels {	the barrel	0	1
			quick, the ship's lading	10	0
		Herrings, white or red, the last	0	6	
		Lings, the hundred, containing six score	0	6	
		Lob-fish, the hundred, containing six score	0	2	
		Croplings, the hundred, containing six score	0	1	
		Titling, the hundred, containing six score	0	0½	
		Sturgeon {	the firkin	0	1
			the keg	0	0½
	Salmon, the barrel	0	1½		
Flax	{	undressed, the hundred weight, containing 112 lb	0	1½	
		dressed or wrought, the hundred weight, containing 112 lb	0	4	
Flox		the hundred weight, containing 112 lb	0	2	
Frankincense		the hundred weight, containing 112 lb	0	1½	
Fustians	{	Barmillions, the piece, or two half pieces, cont. 15 yards	0	2	
		each half piece			
		Naples Fustian, Tripe, or Velure, the piece, cont. 15 yards	0	2	
Furs	{	Beaver-skins, the piece	0	0½	
		Beaver-bellies, or wombs, the dozen	0	4	
		Budge, tawed or untawed, the hundred, cont. five score	0	2	
		Fox-skins, the hundred, containing five score	0	4	
		Foyns without tails, the dozen	0	1½	

G.

G	Alley-dishes, each 12 dozen	_____	0	1			
	Galls, the hundred, containing 112 lb	_____	0	2			
Glas	{	for windows, the chest or case	_____	0	3		
		vocat. Venice drinking-glasses, the dozen	_____	0	0 1/2		
	{	Halfpeny ware, the groce, containing 12 dozen	_____	0	0 1/2		
		Peny ware, the groce, containing 12 dozen	_____	0	0 1/2		
Looking-glasses	{	of steel	{	small, the dozen	_____	0	0 1/2
		large, the dozen		_____	0	1	
	{	of crystal	small, the dozen, under N ^o 6.	_____	0	1	
			the dozen, N ^o 7, 8, 9, 10.	_____	0	4	
			middle sort, the dozen, N ^o 6.	_____	0	2	
			the dozen, N ^o 11 and 12.	_____	1	6	
Glas stone-plates for spectacles, rough, the dozen		_____	0	0 1/2			
Glas plates, or fights for looking-glasses unfoyled	{	of crystal	small, under N ^o 6. the dozen	_____	0	6 1/2	
N ^o 6. the dozen			_____	0	1		
N ^o 7, 8, 9, 10. the dozen			_____	0	2		
N ^o 11, 12. the dozen			_____	1	0		
Gloves of Spanish leather, the dozen pair		_____	0	0 1/2			

SCAVAGE.

		s.	d.
Grain for dyers —	of scarlet-powder, the pound —	0	0 $\frac{1}{2}$
	of Sevil in berries, and grains of Portugal or Rotta, the pound —	0	0 $\frac{1}{4}$
Grocery —	Almonds, the hundred weight, containing 112 lb —	0	3
	Aniseeds, the hundred weight, containing 112 lb —	0	2
	Cloves, the hundred, containing five score —	1	6
	Currants, the hundred weight, containing 112 lb —	0	2
	Dates, the hundred weight, containing 112 lb —	0	4
	Figs, the hundred weight, containing 112 lb —	0	1
	Fusses of cloves, the hundred pound, cont. five score —	0	8
	Ginger, the hundred pound, containing five score —	1	0
	Liquorice, the hundred, containing 112 lb —	0	1 $\frac{1}{2}$
	Mace, the hundred, containing five score —	2	0
	Nutmegs, the hundred, containing five score —	1	6
	Pepper, the hundred, containing five score —	0	6
	Prunes, the hundred, containing 112 lb —	0	1
	Raisins { great, or Malaga, the hundred, cont. 112 lb —	0	1
	{ of the sun, the hundred weight, cont. 112 lb —	0	2
Sugar —	Cinnamon, the hundred, containing five score —	1	0
	Refined, the hundred, containing 112 lb —	0	10
	Candy-brown, or White, the hundred weight —	0	8
	Muscovadoes, and White, the hundred weight —	0	4
	St. Thome and Pannelles, the hundred weight —	0	2
Goats-hair, the hundred pounds, containing five score —		0	6
Gunpowder, the barrel, containing 112 lb —		0	3
Gum arabick, the hundred weight, containing 112 lb —		0	2

H.

Hats —	Hawks of all sorts, the hawk —	0	2
	Bast, or Straw-hats knotted, the dozen —	0	0 $\frac{1}{4}$
	Bast, or Straw-hats plain, the groce, cont. 12 dozen —	0	1 $\frac{1}{2}$
	Woolfelts, the dozen —	0	1
	Demi-castors, the piece —	0	0 $\frac{1}{2}$
Beaver hats, the piece —		0	2
Headings for pipes, hogsheds or barrels, the thousand —		0	2
Heath for brushes, the hundred weight, containing 112 lb —		0	1
Hemp —	undressed, the hundred weight, containing 112 lb —	0	1
	dressed, the hundred weight, containing 112 lb —	0	2
Hides —	Buff-hides, the piece —	0	0 $\frac{1}{2}$
	Cow-hides, or Horse-hides, the dozen hides —	0	3
Honey, the barrel —		0	1 $\frac{1}{2}$
Horses and Mares, each horse or mare —		0	6
Hops, the hundred weight —		0	2

I.

Indico, the hundred pound, containing five score —		2	0
Indico-duft, the hundred pound, containing five score —		0	8
Incle —	wrought, the dozen pound —	0	1 $\frac{1}{2}$
	rolls, the dozen pieces, containing 36 yards, each piece —	0	1
	unwrought, the hundred pound, containing five score —	0	4
Iron wrought, the hundred, containing 112 lb —		0	1
Iron unwrought, the ton —		0	6
Iron pots, the dozen —		0	1 $\frac{1}{2}$

Latten

		s.	d.
L	Atten {	Shaven latten, the hundred weight, containing 112 lb —	0 6
		Black latten, the hundred weight, containing 112 lb —	0 3
Lace —	{	Bone-lace of thread, the dozen yards —	0 0 $\frac{1}{2}$
		Silk Bone-lace, the pound, containing 16 ounces —	0 2
		Silk-lace of all other sorts, the pound, containing 16 ounces —	0 1
Lemons —	{	the thousand —	0 1
		Juice of lemons, the pipe —	0 6
		Pickled lemons, the pipe —	0 3
Linseed, the quarter —			0 1
Leaves of gold, the hundred leaves, containing five score —			0 0 $\frac{1}{2}$
Lewers for hawks, the dozen —			0 0 $\frac{1}{2}$
Leather —	{	Basil-leather, the dozen skins —	0 0 $\frac{1}{4}$
		Hangings, gilt, the piece —	0 3
		Leather for masks, the dozen pound —	0 2
Lutes, the dozen —			0 4
Lutestrings vocat —	{	Catlings, the great groce, cont. 12 small groce of knots —	0 1
		Minikins, the groce, containing 12 dozen knots —	0 0 $\frac{1}{2}$
		British cloth, the hundred ells, containing five score —	0 2
		Frieze cloth, Gentish holland, Ifingham, Overissel cloth, } Rouse-linen, Cowsfield, or Plats cloth, each 30 ells }	0 2
		Callicoes or Dutties, the piece —	0 0 $\frac{1}{2}$
		Cambricks, the whole piece, containing 13 ells —	0 2
		Damask { of Holland-making, the dozen yards —	0 4
		for tabling { of Silesia-making, the dozen yards —	0 2
		Damask for towelling { of Holland-making, the dozen } and napkinning — { yards —	0 2
		{ of Silesia-making, the dozen yards	0 1
		Diaper for { of Holland-making, the dozen yards —	0 2
		tabling — { of Silesia-making, the dozen yards —	0 1
		Diaper for towelling { of Holland-making, the dozen } and napkinning — { yards —	0 1
		{ of Silesia-making, the dozen yards	0 0 $\frac{1}{2}$
Linen, —	{	French or Normandy canvas, and Line narrow, Van-	0 2
		dales or Vitry canvas, Dutch barras, and Heffens	
Brabant,	{	canvas, the hundred ells, containing six score —	0 1
Flemish,		Gutting and Spruce canvas, Drillings, Packduck, Hin-	
Embden	{	derlins, Middle good, Headlake, Muscovia, Line	0 3
		narrow, Hamburgh cloth narrow, Irish cloth, the	
		hundred ells, containing six score —	
		Hamburgh and Silesia cloth, broad, the hundred ells, } containing six score —	0 3
		Poledavies, the bolt —	0 1
		French canvas, and Line, ell and half quarter broad, } or upwards, the six score ells —	0 3
		the whole piece, containing 13 ells —	0 2
		Lawns — { Callicoe lawns, the piece —	0 0 $\frac{1}{2}$
		{ French lawns, the piece —	0 0 $\frac{1}{2}$
		Lockrams, the piece, of all sorts, containing 106 ells —	0 1 $\frac{1}{2}$
		Soultwich, the hundred ells, containing six score —	0 1 $\frac{1}{2}$
		Straßborough linen, each 30 ells —	0 1
		Striped or tufted canvas with thread, the piece, cont. 15 yards	0 1
		Striped, tufted, or quilted canvas with silk, the piece, cont. 15 yards	0 1

SCAVAGE.

Litmus, the hundred weight, containing 112 lb ————— s. d.
o 1

M.

M Alt, the quarter ————— o $c\frac{1}{2}$
Magnus, the hundred weight, containing 112 lb ————— o 1
Masks of velvet or fatten, the dozen ————— o 1
Masts — { great, the mast ————— o 2
 { middle, the mast ————— o 1
 { small, the mast ————— o $0\frac{1}{2}$
Maps, printed, the ream ————— o 1
Madder — { Crop madder and all other Bale madder, the hundred }
 weight, containing 112 lb ————— o 2
 Fat madder, the hundred weight, containing 112 lb — o $1\frac{1}{2}$
 Mull madder, the hundred weight, containing 112 lb — o $0\frac{1}{2}$
Meal, the last, containing 12 barrels ————— o 4
Mocado ends, the dozen pound ————— o $1\frac{1}{2}$

O.

O Ars, the hundred, containing fix score ————— o 4
Oats, the quarter ————— o $0\frac{1}{2}$
Oils — { Sevil oil, Majorca oil, Minorca oil, Provence, Portugal }
 { oil, and Sallet oil, the ton ————— } 2 8
 { Rape and Linseed oil, the ton ————— } 2 6
 { Train oil of Greenland or Newfoundland, the ton — 1 4
Olives, the hoghead ————— o 4
Onions — { the hundred bunches ————— o 1
 { Seed, the hundred weight, containing 112 lb ————— o 3
Oranges, the thousand ————— o 1
Orchal, the hundred weight, containing 112 lb ————— o $1\frac{1}{2}$

P.

P Ackthread, the hundred pound, containing five score ————— o $1\frac{1}{2}$
Pans, { Dripping, or Frying-pans, the hundred, cont. 112 lb — o $1\frac{1}{2}$
 { Warming-pans, the dozen ————— o $1\frac{1}{2}$
 { brown, the hundred bundles ————— o 6
Paper — { of all other sorts, each five score reams ————— 1 8
Pease, the quarter ————— o $0\frac{1}{2}$
Pitch or Tar, the last ————— o 3
Plates — { single, white or black, the hundred plates ————— o 1
 { double, white or black, the hundred plates ————— o 2
Pomegranates, the thousand ————— o 2
Pork, the barrel ————— o $1\frac{1}{2}$
Pots — { of earth or stone, covered, the hundred, cont. five score — o 1
 { of earth or stone, uncovered, the hundred cast, contain- }
 { ing a gallon to every cast, whether in one pot or more } o 2

Q.

Q Uails, the dozen ————— o $0\frac{1}{4}$
Quicksilver, the hundred, containing five score ————— o 10
Quinces, the hundred, containing five score ————— o $0\frac{1}{2}$

R Apesfeed, the quarter	—	o	1
Rosin, the ton	—	o	8
Rice, the hundred weight, containing 112 lb	—	o	1
Rye, the quarter	—	o	0 $\frac{1}{2}$
Rims for sieves, the groce, containing 12 dozen	—	o	0 $\frac{1}{2}$

S affron, the pound	—	o	0 $\frac{1}{2}$	
Safflower, the hundred pound, containing five score	—	o	4	
Salt, the wey	—	o	2	
Salt-petre, the hundred, containing 112 lb	—	o	1 $\frac{1}{2}$	
Says	{ Double says, or Flanders serges, the piece	o	3	
	{ Haunscot, and Mild says, the piece	o	2	
Shumack, the hundred, containing 112 lb	—	o	1 $\frac{1}{2}$	
Silk	{ Bridges, Granadoes, Naples, Orgazine, Pole, and Spanish fatten filk, Sleeve filk, Fine and Thrown filk, the pound, containing 16 ounces	o	1	
	Raw China filk, the pound, containing 24 ounces	o	1	
	{ Ferret or Floret filk, Fillozel, Sleeve filk, coarse, the pound, containing 16 ounces	o	0 $\frac{1}{2}$	
	Raw long filk, the pound, containing 24 ounces	o	0 $\frac{1}{2}$	
	{ Raw short filk, and raw Morea filk, the pound, containing 24 ounces	o	0 $\frac{1}{4}$	
Silk stockings, the pair	—	o	0 $\frac{1}{2}$	
Silks wrought	{ Boratoes, of filk, Catalopher, China, Damask, Silk Chamlet, China grograms, Tabby grograms, Philofelloes, narrow Tabbies of filk, Towers taffety, the dozen yards	o	2	
	{ Silk grograms narrow, Silk say, Calimancoes and Philofelloes broad, the dozen yards	o	3	
	Silk grograms broad, Caffa or Damak, the dozen yards	o	4	
	{ Sattens — of Bolonia, Lukes, Jeans, and others of like making, the dozen yards	o	6	
	{ Bridges, China, and Turkey fatten, the dozen yards	o	1	
	{ Sarcenets — of Bolonia or Florence, the dozen ells	o	1 $\frac{1}{2}$	
	{ of China, the dozen ells	o	1	
	{ Sypers — of filk, broad, the dozen yards	o	0 $\frac{1}{2}$	
	{ of filk, narrow, each 24 yards	o	0 $\frac{1}{4}$	
	{ Taffaty — ell broad, each dozen yards	o	2	
	{ China and Levant, each dozen yards	o	0 $\frac{1}{2}$	
	{ Velvets — China velvets, each dozen yards	o	1	
	{ All other Velvets or Plushes, each dozen yards	o	6	
	Skins	{ Cordivant-skins, the dozen	o	2
		{ Goat-skins, in the hair, the dozen	o	1
		{ Kid skins of all sorts, the hundred, containing five score	o	2
Smalts, the hundred, containing five score	—	o	4	
Spars	{ Bomb-spars, the hundred, containing six score	o	3	
	{ Cant-spars, the hundred, containing six score	o	2	
	{ Small spars, the hundred, containing six score	o	1	

SCAVAGE.

		s.	d.
Stones	Dog-stones, the last	0	6
	Marble-stones, the ton	0	8
	Mill-stones, the piece	0	6
	Quern-stones, the last	0	3
Sword-blades, the dozen		0	1
Staves	Pipe or Hoghead-staves, the thousand	0	6
	Barrel-staves, the thousand	0	3
	Firkin-staves, the thousand	0	1½
Steel	Long-steel, Whisp-steel, and such like, the hundred weight, containing 112 lb	0	2
	Gad-steel, the half barrel	0	4
Succad, wet or dry, the hundred, containing five score		0	10
Syder, the ton		0	4

T.

Tapistry	Allow, the hundred weight, containing 112 lb	0	1
	with hair, the hundred Flemish ells, containing five score	0	4
	with wool, the hundred Flemish ells, containing five score	0	6
	with caddas, the hundred Flemish ells, containing five score	1	0
	with silk, the dozen Flemish ells	0	2
Tarras, the barrel		0	0½
Teazels, the thousand		0	0¼
Tykes of all sorts, the tyke		0	1½
Thread	Bridges thread, the dozen pound	0	1
	Outnal thread, the dozen pound	0	1
	Whited-brown, or Piecing thread, the dozen pound	0	1½
	Sisters thread, the pound	0	0½
	Lyons or Paris thread, the bale, cont. an hundred bolts	0	8
Tobacco	Spanish, Verinus, Brazile tobacco, the hundred, containing five score	2	0
	St. Christopher's tobacco, or the like, the hundred pound, containing five score	0	6
Tow, the hundred, containing 112 lb		0	0½
Tiles, vocat. Pan-tiles, or Flanders tiles, the thousand		0	2

W.

W	AX, the hundred, containing 112 lb	0	4
	Wainscots, the hundred, containing five score	0	6
Whale-fins, the dozen fins		0	1
Wheat, the quarter, containing eight bushels		0	1
Woad	Island woad, the ton	1	0
	Tholose woad, the hundred weight, containing 112 lb	0	1
	Box-wood, the thousand pieces	0	2
Wood	Brazile, or Farnambuck wood, the hundred weight, containing 112 lb	0	3
	Braziletto, or Jamaica wood, the hundred weight, containing 112 lb	0	1
	Futtick, the hundred, containing 112 lb	0	0½
	Red, or Guinea wood, the hundred weight, containing 112 lb	0	2
	Sweet wood of West-India, the hundred weight, containing 112 lb	0	1

SCAVAGE.

	s.	d.
Beaver wool, the pound	0	1 $\frac{1}{2}$
Cotton wool, the hundred pound, containing five score	0	3
Irish {	0	4
	0	2
Estridge wool, the hundred weight, containing 112 lb	0	2
Polonia wool, the hundred weight, containing 112 lb	0	3
French wool, the hundred weight, containing 112 lb	0	2
Lambs wool, the hundred weight, containing 112 lb	0	3
Spanish wool, the hundred weight, containing 112 lb	0	4
Red wool, the pound	0	0 $\frac{1}{4}$
Wire, vocat. Latten wire, and all other Wire, the hundred weight, containing 112 lb	0	4
Wine eager, the ton	0	6
Gascoin, French wine, and all other Wines of the growth of the French king's dominion, the ton	2	0
Rhenish wine, the awm	0	6
Muskadel, and all other Wines of the growth of the Levant, the butt	1	0
Sacks, Canaries, Malagaes, Madeirae, Romneys, Bastards, Tents, and Alicants, the butt or pipe	1	0

Y.

YARN {	Cable-yarn, the hundred weight, containing 112 lb	0	1
	Camel, Grogram, or Mohair yarn, the hundred, containing five score	1	6
	Cotton yarn, the hundred, containing five score	0	4
	Irish yarn, the pack, containing four hundred weight, at six score pound to the hundred	0	6
	Raw linen-yarn, Dutch or French, the hundred, containing five score	0	4
	Spruce or Muscovia yarn, the hundred weight, containing 112 lb	0	2

All other goods, not mentioned in this Table, shall pay for Scavage duties inwards, after the rate of one peny in the pound, according as they are expressed or valued in his majesty's late Book of rates; and all other not expressed therein, shall pay the same rates, according to the true value.

GUIL. LONDON.

H. MANCHESTER.

JO. BRAMSTON.

EDW. LITTLETON.

VI. THE PACKAGE TABLE OF RATES OUTWARDS.

A.

A Nnetto, the hundred, containing five score pound	—	o	3
Aqua vitæ, the hoghead	—	o	4
Argol, white or red, the hundred weight, containing 112 lb	—	o	1½
Ashes — {	Pot-ashes, the barrel, containing two hundred weight	—	o 2
	Soap-ashes, the last	—	1 o
Awl-blades for shoemakers, the thousand	—	o	o½

B.

B Arillia or Saphera, the barrel, containing two hundred weight	—	o	4
Beer, the ton	—	o	6
Birding shot-lead, the hundred weight, containing 112 lb	—	o	2
Books, the maund	—	1	o
Bottles of glass covered with leather, the dozen	—	o	1
Brimstone, the hundred weight, containing 112 lb	—	o	1
Brushes, the dozen	—	o	o½
Broken glass, the barrel	—	o	o¼
Buttons, vocat. — {	Brass, Steel, Copper, or Latten-buttons, the great groce, containing 12 small groce	—	o 1
	Hair buttons, the great groce	—	o 1
	Silk buttons, the great groce	—	o o½
	Thread buttons, the great groce	—	o o¼
Buckweed, the quarter	—	o	1
Buckrams of all sorts, the dozen pieces	—	o	2

C.

C APS for failors, Monmouth, and others, the dozen	—	o	1
Canary-feed, the bushel	—	o	o½
Cloaks, old, the piece	—	o	o½
Copperas, the hundred weight, containing 112 lb	—	o	1
Cochineal {	Silvester, or Campechea, the pound	—	o o½
	of all other sorts, the pound	—	o 1
Cobweb lawns, each 12 yards	—	o	1

D.

D RUGS, vocat. {	Affacetida, Gum-armoniack, Gum-lac, Olibanum, and Sassafras-wood, the hund. cont. five score pound	—	o 6
	Cassia {	fistula, the hundred, containing five score	— o 8
		lignea, the hundred, containing five score	— o 8
	Cubebs, the hundred, containing five score	—	o 6
	Rhubarb, the pound	—	o 1
	Scamony, the pound	—	o 1

Etc.

E.

E lephants teeth, the hundred, containing five score pound	—	0	4
Estridge-feathers, undressed the pound	—	0	0½

F.

F ilings of iron, called Swarf, the barrel	—	0	2
F ish — { Herrings full or shotten, the last	—	0	6
{ Stockfish of all sorts, the last	—	0	6
Flasks of horn, the dozen	—	0	1
F lax — { dressed, the hundred weight, containing 112 lb	—	0	4
{ undressed, the hundred weight, containing 112 lb	—	0	2
Frankincense, the hundred weight, containing 112 lb	—	0	1½
F ustians -- { English millain, the piece, containing two half pieces of	—	0	1
{ 15 yards the piece	—	0	1
{ Venetian, English-make, each 15 yards	—	0	1

G.

G ALLS, the hundred weight, containing 112 lb	—	0	2
Glew, the hundred weight, containing 112 lb	—	0	1
Glovers clippings, the maund or basket	—	0	1½
G rains — { Scarlet powder, and of Sevil in berries and Grain of	—	2	6
{ Portugal, or Rotta, the hundred pound	—	0	4
{ Grain, French or Guinea, the hundred pound	—	0	4
G arble — { of cloves, the hundred pound, containing five score	—	0	4
{ of almonds, the hundred weight, containing 112 lb	—	0	1
{ of ginger, the hundred pound, containing five score	—	0	1
{ of mace, the hundred pound, containing five score	—	0	9
{ of pepper, the hundred pound, containing five score	—	0	3
G loves — { Bucks leather, the dozen pair	—	0	1
{ Gloves with silk fringe, and faced with taffaty, the	—	0	1
{ dozen pair	—	0	0½
{ Gloves lined with coney or lamb-skin, or plain, the	—	0	0½
{ dozen pair	—	0	2
G rocery, vocat. — { Almonds, the hundred weight, containing 112 lb	—	0	2
{ Aniseeds, the hundred weight, containing 112 lb	—	0	2
{ Cloves, the hundred pound, containing five score	—	1	0
{ Currants, the hundred weight, containing 112 lb	—	0	3
{ Dates, the hundred weight, containing 112 lb	—	0	4
{ Figs, the hundred weight, containing 112 lb	—	0	0½
{ Ginger, the hundred pound, containing five score	—	0	9
{ Liquorice, the hundred weight, containing 112 lb	—	0	1½
{ Mace, the hundred pound, containing five score	—	1	6
{ Nutmegs, the hundred, containing five score	—	1	0
{ Pepper, the hundred, containing five score	—	0	6
{ Prunes, the hundred weight, containing 112 lb	—	0	0½
{ Raisins great, and Malaga, the hund. weight, cont. 112 lb	—	0	1
{ Raisins of the sun, the hundred weight, containing 112 lb	—	0	2
{ Sugar-candy, the hundred, containing 112 lb	—	0	8
{ Sugar of St. Thome and Pannelles, the hundred weight,	—	0	3
{ containing 112 lb	—	0	6
{ Sugar of all sorts, the hundred weight, containing 112 lb	—	1	0
{ Cinnamon, the hundred pound, containing five score	—	1	0

		s.	d.
H	EMP, the hundred weight, containing 112 lb	0	1½
Hats	{ Beaver hats, the piece	0	2
	{ Demy-castors the piece	0	1
	{ Felt-hats, plain, the dozen	0	1½
	{ Felt-hats, lined or faced, the dozen	0	2
Hair	{ Coney-hair, the hundred pound, containing five score	0	4
	{ of goats or kids, the hundred, containing five score	0	4
	{ Ox or Cow-tail hair, the hundred weight, cont. 112 lb	0	0½
Horns	{ Ink-horns, the small groce, containing 12 dozen	0	0½
	{ Horns of lanthorns, the thousand leaves	0	2
	{ Tips of horns, the thousand	0	1
Hops	the hundred weight, containing 112 lb	0	2

I.

I	Indico of all sorts, the hundred pound, containing five score	1	0
	Indico-dust, the hundred pound, containing five score	0	6
	India hides, the hundred, containing five score	1	6
	Irish rugs, the piece	0	1
Iron	{ the ton, unwrought	0	6
	{ wrought, the hundred weight, containing 112 lb	0	1
	{ spurs, the dozen pair	0	1
	Ivory combs, the dozen pound	0	2

K.

K	NIVES, { London knives, ordinary, the small groce	0	3
	vocat. { Sheffield knives, the small groce	0	1½
	{ Shoemakers paring-knives, the small groce	0	0½

L.

L	ACE { Bone-lace of thread, the dozen yards	0	0½
	{ Silk-lace, the pound, containing 16 ounces	0	1½
	Lamperns, the thousand	0	1½
	Lead, the fother	0	8
	Lemons pickled, the pipe	0	3
	Lemon juice, the pipe	0	6
	Linseed, the quarter	0	1
Linen, vocat.	{ Callico, the piece	0	0½
	{ Cambricks, two half pieces, containing 13 ells	0	1½
	{ Damask, for tabling, of all sorts, the dozen yards	0	2
	{ Damask, for towelling and napkening, of all sorts, the dozen yards	0	1
	{ Diaper for tabling of all sorts, the dozen yards	0	1
	{ Diaper for towelling and napkening of all other sorts, the dozen yards	0	0½
	{ Lawns, the piece, containing 13 ells	0	1½
	{ Linen-cloth, called Brabant, Embden, Flemish, Freeze, Gentish, Holland, Ifinghams, Overissels, and Rouse cloth, each 30 ells	0	2
	{ French and Normandy canvas, the hund. ells, cont. six score	0	3
	{ Dutch barras, Hessens, Vitry canvas, the hundred ells, containing six score	0	3

Linen,

PACKAGE.

Linen, vo- cat. —	{ Canvas tufted or quilted with copper, silk or thread, or such like, the piece, containing 15 yards ———— }	0	1
		0	2

M.

M	Adder, all but Mull-madder, the hundred weight, containing 112 lb ————	0	2
	Moloffes, the hoghead ————	0	4
	Mustard-feed, the hundred weight, containing 112 lb ————	0	0½

N.

N	Ails, { Chair nails, brass or copper, the thousand ———— Copper nails, Rose nails, and Sadlers nails, the sum, } containing ten thousand ————	0	0½
		0	0½

O.

O	Aker, red or yellow, the hundred weight, containing 112 lb —	0	1
	Onion-feed, the hundred weight, containing 112 lb ————	0	4
	Orchal, the hundred weight, containing 112 lb ————	0	1
	Ox-bones, the thousand ————	0	1
	Ox-guts, the barrel ————	0	2
	Oil ———— { Sevil, Majorca, Minorca oil, Provence, Portugal, Lin- feed, or Rape oil, the ton ———— Train or Whale oil, the ton ———— }	1	4
		0	8

P.

P	Aper, Printing and Copy paper, the hund. reams, cont. five score	1	6
	Pewter, the hundred weight, containing 112 lb ————	0	4

R.

R	Apefeed, the quarter ————	0	1
	Rape-cakes, the thousand ————	0	0½
	Red lead, the hundred, containing 112 lb ————	0	1
	Red earth, the hundred weight, containing 112 lb ————	0	0¼
	Rice, the hundred weight, containing 112 lb ————	0	1
	Rosin, the ton ————	0	6

S.

S	Affron, the pound	0	1
	Salt, the wey	0	2
	Salt-petre, the hundred weight, containing 112 lb	0	2
	Sea-horse teeth, the hundred pound, containing five score	0	10
	Sea-coals, the chalder	0	4
Stockings	{ Childrens stockings, the dozen pair	0	0½
	{ Kersey or Leather, the dozen pair	0	1
	{ Silk stockings, the pair	0	0½
	{ Worsted stockings, the dozen pair	0	2
	{ Woollen-knit stockings, the dozen pair	0	1½
	Shoemack, the hundred weight, containing 112 lb	0	2
Skins and Furs —	{ Badger-skins, the hundred, containing five score	0	6
	{ Beaver-skins, the hundred, containing five score	2	6
	{ Cat-skins, the hundred, containing five score	0	4

PACKAGE.

		s.	d.
Skins and Furs —	Calve-skins, the hundred, containing five score —	0	8
	Coney-skins grey, tawed, seasoned, or stag, the hundred, containing six score —	0	2
	Coney-skins black, the hundred, containing six score —	0	2½
	Elk-skins, the piece —	0	0½
	Fitches, the timber —	0	1
	Fox-skins, the hundred, containing five score —	0	8
	Jennet-skins, black, seasoned, or raw, the skin —	0	0½
	Kid-skins, the hundred, containing five score —	0	2
	Lamb-skins, tawed, or in oil, the hundred, cont. six score —	0	6
	Morkins, tawed or raw, the hundred, containing six score —	0	4
	Otter-skins, the hundred, containing five score —	0	8
	Rabbit-skins, the hundred, containing five score —	0	1
	Sheep-skins, the hundred, containing six score —	0	6
	Sheep-pelts, the hundred, containing five score —	0	3
	Squirrel-skins, the thousand —	0	3
Silk —	Raw, of all sorts, the pound, containing 16 ounces —	0	1
	Nubs or Husks of filk, the hundred, containing twenty-one ounces to the pound —	0	4
	English thrown, the pound, containing 16 ounces —	0	1
Silver, vocat. Quicksilver, the hundred, containing five score —		0	8
Slip, the barrel —		0	1
Stuffs, vo- cat. —	Buffins { the piece, broad, containing 14 yards —	0	2
	{ the piece, narrow, containing 14 yards —	0	1
	Bridgewaters, the piece —	0	2
	Carrels, the piece —	0	1
	Camelians, the piece, containing 25 yards —	0	2
	Chamlets or Grograms, the piece, containing about 14 or 15 yards —	0	2
	Dammofelloes, or Damafins, the piece —	0	2
	Durance, the piece —	0	1
	Dimity, each thirty yards —	0	1
	Floramedoes, the piece —	0	1
	Figurettes —	0	2
	Hangings of Bristol, or striped stuff, the piece —	0	4
	Linsey-woolsey, the piece —	0	1½
	Lifles, the piece, broad or narrow, not above 15 yards —	0	2
	Mocadoes, single or tufted, the piece, cont. 14 yards —	0	1
	Mocadoes, double, the piece, containing 28 yards —	0	2
	Mohairs, the piece, containing about 15 yards —	0	1½
	Miscellauny, the piece, containing 30 yards —	0	1
	Perpetuana's, yard broad, the piece —	0	2
	Perpetuana's, the piece, ell broad —	0	2½
	Paragon, or Parapus, the piece —	0	2
	Pyramides or { the narrow piece —	0	1
	Marimuff — { the broad piece —	0	2
	Rashes of all sorts, the piece, about 24 yards —	0	4
	Says, called Hounscot says, or milled, the piece —	0	3
	Says of all other sorts, the piece —	0	2½
	Serges, the single piece, yard broad, containing 12 yards —	0	2
	Serges, double, the piece, yard broad, containing twenty-four yards —	0	3

PACKAGE.

Soap	{	Hard castle, the hundred, containing 112 lb	0	2
		the barrel	0	3
Succad, wet or dry, the hundred pound, containing five score			0	8
Spectacles without cases, the 12 dozen			0	0 $\frac{1}{2}$

T.

T	{	Allow, the hundred weight, containing 112 lb	0	1
		with hair, the hundred Flemish ells, cont. five score	0	4
		with wool, the hundred Flemish ells, cont. five score	0	6
		with caddas, the hundred Flemish ells, cont. five score	1	0
Taffaty	{	with silk, the dozen Flemish ells	0	2
		ell broad, the dozen yards	0	2
Taffaty	{	Silk tuff-taffaty, broad, the dozen yards	0	4
		Silk tuff-taffaty, narrow, the dozen yards	0	2
Thread, whited brown or coloured, the dozen pound			0	1
Tiffany, each dozen yards			0	1
Tobacco	{	Spanish, the hundred, containing five score	2	0
		of all other sorts, the hundred, containing five score	0	6
Tin	{	wrought, the hundred, containing 112 lb	0	4
		unwrought, the hundred weight, containing 112 lb	0	3 $\frac{1}{2}$
Thread points, the great groce			0	0 $\frac{1}{2}$

V.

V	{	Elures English, the piece single	0	1
		English, the double piece	0	2
Vinegar of wine, the ton			0	2 $\frac{1}{2}$

W.

W	{	AX English wax, the hundred weight, containing 112 lb	0	4
		English hard wax, the hundred, containing five score	0	8
	{	Bays the single piece	0	2
		the double piece	0	4
		Minikin bays, the piece	0	6
		Broad cloth, the short piece, containing 24 yards	0	6
		Broad cloth, the long piece, containing 32 yards	0	8
		Cottons of all sorts, the hundred goods	0	6
Woollen-		Devonshire dozens, the piece	0	1
drapery,		Frizadoes, the piece	0	3
vocat. -		Kerseyes of all sorts, the piece	0	2
		Lists of cloth, the thousand yards	0	6
		Northern { single, the piece	0	3
		dozens - { double, the piece	0	6
		Spanish cloth, English-making, each 20 yards	0	6
		Penistones, the piece	0	2
		of kersey or flannel, the dozen	0	2
		of woollen knit, the dozen	0	4
Waistcoats		of worsted knit, the piece	0	0 $\frac{1}{2}$
		wrought with cruel, the piece	0	0 $\frac{1}{4}$
		wrought with silk, the piece	0	1
Wool	{	Cotton wool, the hundred pound, containing five score	0	3
		Estridge wool, the hundred weight, containing 112 lb	0	2
		French wool, the hundred weight, containing 112 lb	0	2
		Spanish wool, the hundred weight, containing 112 lb	0	4

PACKAGE.		s.	d.
Worm-feed, the hundred pound, containing five score	_____	0	6
Wood	{ Box-wood, the hundred weight, containing 112 lb	0	0 $\frac{1}{2}$
	{ Brazile wood, the hundred weight, containing 112 lb	0	3
	{ Ebony-wood, the hundred weight, containing 112 lb	0	1 $\frac{1}{2}$
	{ Fustick-wood, the hundred weight, containing 112 lb	0	0 $\frac{1}{2}$
	{ Red-wood, the hundred weight, containing 112 lb	0	1 $\frac{1}{2}$
Wine	{ French wines of all sorts, the ton	0	8
	{ Muscadel, and Wines of the Levant, the butt	0	6
	{ Sacks, Canaries, Madeiræ, Romneys, and Hullocks,	0	6
	{ the butt or pipe		

Y.

YARN, vocat.	{ Cotton yarn, the hundred, containing five score	0	4
	{ Grogram, or Mohair yarn, the hundred, cont. five score	1	6
	{ Raw linen-yarn of all sorts, the hundred pound	0	4

All other goods, not mentioned in this Table, shall pay for Package duties after the rate of one peny in the pound, according as they are expressed or valued in his majesty's late Book of rates; and all other not expressed therein, shall pay the same rate according to their true value.

For every entry in the Packer's book for writing bills to each entry outward, as usually they have done, twelve pence.

The strangers shall pay the labouring porters for making up their goods, at their own charge, as always they have done.

The strangers shall pay the water-side porters belonging to the Package-office such fees and duties, for landing and shipping their goods, as they have usually paid within these ten years last past.

WOLSELEY.

VII. THE

BALLIAGE DUTIES OUTWARDS.

	s.	d.
BEER, the ton	0	4
Canvas, the hundred ells, containing fix score	0	2
Coals, the chalder	0	1
Drapery of woollen or worsted	{ Broad cloth, the piece	0 1 $\frac{1}{2}$
	{ Kerseys of all sorts, the piece	0 0 $\frac{1}{2}$
	{ Perpetuanaes, the piece	0 0 $\frac{1}{2}$
	{ Stuffs, woollen or worsted, the single piece	0 0 $\frac{1}{2}$
	{ Stuffs, woollen or worsted, the double piece	0 1
Dying commodities	{ Cochineal, the hundred, containing five score pound	1 0
	{ Indico, the hundred, containing five score	0 4
	{ Wood of all sorts for dyers, the hundred weight, containing 112 lb	0 1
Fustians, English-making, each 15 yards	0	0 $\frac{1}{2}$
Flax or Hemp, the hundred weight, containing 112 lb	0	1

BALLIAGE.

		BALLIAGE.	s.	d.
Grocery	{	Cloves, Mace, Nutmegs, or Cinnamon, the hundred, containing five score	0	6
		Pepper or Ginger, the hundred, containing five score	0	2
		Raisins, the piece or frail	0	0 $\frac{1}{2}$
		Raisins solis, the hundred weight, containing 112 lb	0	1
Iron	{	the ton unwrought	0	6
		wrought, the hundred weight, containing 112 lb	0	1
		Lamperns, the thousand	0	0 $\frac{1}{2}$
		Lead, the fodder	0	6
		Saffron, the pound	0	0 $\frac{1}{2}$
		Salt, the wey	0	2
		Salt-petre, the hundred weight, containing 112 lb	0	1
		Silk raw, or Thrown silk, the pound, containing 16 ounces	0	0 $\frac{1}{4}$
Skins and Furs	{	Beaver-skins, the hundred, containing five score	1	6
		Badger-skins, the hundred, containing five score	0	6
		Coney-skins black, the hundred, containing six score	0	2
		Cat-skins, the hundred, containing five score	0	2
		Calve-skins, the hundred, containing five score	0	2
		Fox-skins, the hundred, containing five score	0	6
		Fitches, the timber	0	1
		Morkins, the hundred, containing six score	0	2
		Otter-skins, the hundred, containing five score	0	6
		Sheep or Lamb-skins, the hundred, containing six score	0	2
		Squirrel-skins, the thousand	0	1
		Tin or Pewter, the hundred weight, containing 112 lb	0	2
		Wax, the hundred weight, containing 112 lb	0	2
		Wool of all sorts, the hundred weight, containing 112 lb	0	2

Other Merchandizes, liquid or dry, that are not particularly rated in this Table, shall pay Balliage duties outwards, by their bulk, as followeth, viz.

	s.	d.
A Great packet or fardle, containing between fifteen or twenty cloths, or other goods to that proportion	1	6
An ordinary pack, trufs or fardle, containing in bigness about ten or twelve cloths, twelve or fourteen bays, or to the like proportion in friezes, cottons, or other goods	1	0
A bale, containing three or four cloths, four or five bays, or the like proportion in other goods	0	6
For a great maund, or great basket	0	8
For a small maund, or basket, weighing three hundred weight, or under	0	4
For a hamper or coffer, weighing two hundred weight, or under	0	3
For a butt or pipe	0	8
For a hoghead or puncheon	0	4
For a barrel	0	2
For a firkin	0	1
For a dry fat	0	8
For a drum fat	0	4

For

BALLIAGE.

	s.	d.
For a bale	0	6
For a great chest, or great case	0	8
For a small chest or case, containing three hundred weight, or under	0	4
For a small box	0	2
For a great trunk	0	6
For a small trunk, not above two hundred weight	0	3
For a bag or sack	0	4
For a feron	0	3

WOLSELEY.

VIII. The Packers water-side porters TABLE of DUTIES
for landing Strangers goods, and of the like Duties
or Rates to be paid unto them for shipping out
their goods, *called Portage*

	s.	d.
FOR a butt of currants	1	4
For a carateel of currants	0	8
For a quarterole of currants	0	4
For a bag of currants	0	4
For pieces of raisins, the ton	1	8
For a barrel of raisins	0	4
For all sorts of puncheons	0	6
For a barrel of figs	0	2
For topnets and frails of figs, per ton	1	8
For Brazile, or other wood for dying, per ton	1	8
For iron, the ton	1	2
For copperas, the ton	1	2
For oil, wine, or vinegar, per ton	1	2
For hemp and flax, the last	1	8
For loose flax and tow, the hundred weight	0	2
For a great bag of tow	0	8
For a small bag of tow	0	4
For a great bag of hops	0	8
For a packet or little bag of hops	0	4
For packs, trusses, fats, or maunds, per piece	0	8
For a great chest	0	8
For a small chest	0	4
For all cases, barrels, or bales, per piece	0	4
For a bale of madder	0	8
For a bale of ginger or shumack, containing four hundred weight	0	8
For a faggot of steel	0	1
For any ferons, the piece	0	4
For a fat of pot-ashes	0	8

For.

For a last of sope-ashes	1	0
For a last of pitch or tar	1	0
For a last of fish	1	0
For wainfcots, the hundred, containing fix score	5	0
For clap-boards, the hundred, containing fix score	0	6
For deal-boards, the hundred, containing fix score	1	4
For a great mast	5	0
For a middle mast	2	6
For a small mast	1	3
For great balks, the hundred, containing fix score	5	0
For middle balks, the hundred, containing fix score	2	6
For small balks, the hundred, containing fix score	1	3
For a mill-stone	5	0
For a dog-stone	2	6
For a wool-stone	2	0
For a yard-stone	0	3
For a grindle-stone	1	0
For a step-stone or grave-stone	0	8
For quern-stones, the last	1	0
For emery-stones, the ton	1	2
For ten hundred weight of Holland cheese	1	0
For rosin, the ton	1	2
For woad, the ton	1	2
For a chest of sugar	0	6
For half wainfcots, the hundred, containing fix score	2	6
For raw hides, the hundred, containing five score	5	0
For bomspars, the hundred, containing fix score	0	6
For small spars, the hundred, containing fix score	0	4
For ends of bomspars, the hundred, containing fix score	0	9
For a horse, gelding, or mare	2	6
For alum, the ton	1	8
For heath for brushes, the hundred weight, containing 112 lb	0	1
For iron pots, the dozen	0	3
For rings of wire, loose, the ring	0	0 $\frac{1}{2}$
For pipe-staves, the thousand	2	6
For Rhenish wine, the awm	0	6
For burstones, the hundred, containing five score	2	6
For half packs of teazels, the piece	0	4
For wicker bottles, the dozen	0	0 $\frac{1}{2}$
For stone pots, the hundred, containing five score	0	1
For loose fish, the hundred, landing	0	3
For a barrel of falmon	0	2
For a barrel of stub-eels	0	2
For a bundle of basket-rods	0	0 $\frac{1}{2}$
For a ton of cork	1	8
For a thousand of ox-bones	1	0
For a thousand tips of horns	0	6
For a thousand shank-bones	1	0
For brimstone, the ton, loose	1	3
For a fodder of lead	1	2
For rims for sieves, the load	1	0
For a load of fans	1	0

PORTAGE.

	s.	d.
For a load of bulrushes	0	8
For a hundred reams of paper, loose	1	0
For a barrel of tarras	0	2
For a barrel of lings	0	2
For a keg of sturgeon	0	0 $\frac{1}{2}$
For iron backs for chimneys, the piece	0	1
For one hundred weight of elephants teeth	0	1
For copper and iron plates, per piece	0	0 $\frac{1}{2}$
For a hundred small barrels of blacking	1	0
For a dozen of scales	0	1
For a hundred of oars	2	6
For every twenty sugar flags	0	4
For a barrel of shot	0	4
For a bundle of canes	0	1
For a cage of quails	0	4
For a cage of pheasants	0	4
For a cage of hawks	0	4
For a winch of cable-yarn	0	4
For a firkin of shot	0	2

All other goods, not mentioned in this Table, shall pay portage duties, as other goods do of like bulk or condition herein expressed.

WOLSELEY.



1	For a load of balustrades
2	For a hundred items of paper, books
3	For a hundred of cases
4	For a hundred of bags
5	For a bag of sugar
6	For a box for chimneys, the piece
7	For one hundred weight of elephant teeth
8	For copper and iron plates, per piece
9	For a hundred small barrels of blacking
10	For a dozen of ledes
11	For a hundred of oars
12	For every twenty larger bags
13	For a barrel of shot
14	For a barrel of cases
15	For a bag of pearls
16	For a bag of diamonds
17	For a bag of pearls
18	For a bag of pearls
19	For a bag of pearls
20	For a bag of pearls

All other goods, not mentioned in this Table, shall pay portage duties, as other goods do of like bulk or condition herein expressed.

WOLSELEY.



CHAPTER THE FIFTH.

THE INDEX:

Being an Abstract of

All the LAWS now in FORCE

FOR

Collecting, and otherwise regulating the Customs,

Digested and disposed in Alphabetical order,

References to the respective ACTS,

And to every material Circumstance throughout the Book.

I N D E X.

A.

- A**CTIONS, *vide Informations* 3. *Seizures* 15.
 ADMEASUREMENT of Ships, *vide Ships* 5.
 ADMIRALS, *vide Plantations* 2.
 ADMIRALTY, *vide Apprentices* 2. *Boats* 4. *Plantations* 2. *Ships* 25, 26. *Wool* 44, 45. *Wrecks* 3.
 AFFIRMATION, *vide Quakers*.
 AFRICA, *vide Goods inwards* 7, 8. *Plantations British*.
 AGENTS, *vide Bills, Drawbacks* 4. *Fish* 13.
 ALAMODES and LUSTRINGS may not be imported
 1 but into *London* only; and upon notice first given to the commissioners of the Customs, of the quality, quantity, with the marks, numbers, and packages, the names of the importer, the ship and her burthen, the master, the place where to be laden, and into which they are intended to be imported, and taking a licence under the hands of the said commissioners, or any three of them
 2 But if imported into any other port than *London*, or without notice, licence, and payment of duty, and not sealed or marked, are forfeited, or their full value
 3 Upon importation, to be marked and sealed, and registered in a particular book by the officers of the Customs, before delivered out of the Custom-house warehouse
 4 The seals or marks altered, counterfeited, or misapplied; the offenders, and their aiders, &c. each to forfeit 500 l. and to stand in the pillory for the space of two hours
 5 Imported without payment of duty, or being prohibited, or by way of insurance, delivered or agreed to be delivered; the importer, contractor, or receiver may be prosecuted, and a *Capias* in the first process, specifying the sum of the penalty, may be issued, and the offenders be obliged to give sufficient bail to appear in court; and at such appearance, must give security to answer all forfeitures and penalties, or else go to gaol
 6 Fraudulently imported, knowingly received into custody, bartered or sold, every person concerned are to forfeit 500 l.
 7 Bought, sold, or harboured, being sealed or marked with a counterfeit seal or mark; the offenders knowing thereof, and not discovering, are to forfeit the goods, and 100 l.

Year and Reign.	Chap	Seet.
4 & 5 W. & M.	5	14
9 & 10 W. III.	43	1
4 & 5 W. & M.	5	14
5 & 6 W. & M.	20	45
9 & 10 W. III.	43	2
5 & 6 W. & M.	20	45
9 & 10 W. III.	43	2
5 & 6 W. & M.	20	45
6 & 7 W. III.	18	30
9 & 10 W. III.	43	5
8 & 9 W. III.	36	1
9 & 10 W. III.	43	8
9 & 10 W. III.	43	3
9 & 10 W. III.	43	5

I N D E X.

A C T S.

	Year and Reign.	Chap.	Sect.
8 ALAMODES and LUSTRINGS—May be seized within the cities of <i>London</i> and <i>Westminster</i> , and the bills of mortality, only by officers of the Customs, or persons deputed by the Lustring company, having writs of assistance from the court of Exchequer —————	9 & 10 W. III. 5 Ann.	43 20	5 3
9—On seizure, to be immediately carried to the Custom-house warehouse in <i>London</i> ; and if forfeited, to be there sold by inch of candle, on condition to be exported, and not to be delivered but in order to be put on shipboard, and until security be given for the due exportation: which security may be discharged by certificate of the chief magistrate of the place, or by oath that they were lost at sea —————	8 & 9 W. III. 9 & 10 W. III.	36 43	4 2
10—Seized and forfeited, not to be consumed in <i>Great-Britain</i> , but must be sold on condition only to be exported —————	8 & 9 W. III. 9 & 10 W. III.	36 43	4 2
11—In disputes concerning the manufacture or importation, the proof to lie on the importer or claimer —————	9 & 10 W. III.	43	5
12—Officers conniving at the fraudulent importation, &c. or collusively delaying prosecution, are to forfeit 500 l. and rendered incapable of holding any office under his majesty —————	9 & 10 W. III.	43	6
13—Offending a second or more times, after conviction, to forfeit double for every offence —————	9 & 10 W. III.	43	7
14—Commanders of ships of war importing, or knowingly permitting such goods to be unshipped, besides all other penalties and forfeitures, to be rendered incapable of serving his majesty, &c. —————	9 & 10 W. III.	43	4
15—Seamen belonging to such ships, discovering the importation or unshipping, besides part of the forfeitures, are to be discharged from their service, if desired —————	9 & 10 W. III.	43	4
16—Before claim can be entered, the claimer to give security to pay full costs of suit, if he be cast; otherwise the goods to be forfeited ———— ——— <i>Vide Seizures</i> 12.	9 & 10 W. III. 5 Ann.	43 10	10 4
17—Information to be commenced within two years after the offence —————	9 & 10 W. III.	43	12
18—Black, not to be bought, sold, or dealt in, unless sealed or marked at the Custom-house, or by the Lustring company, upon forfeiture thereof, and 100 l. —————	6 & 7 W. III.	18	28
19—But if the buyer discovers the seller within twelve months, he is discharged, and is entitled to half the forfeiture of the seller —————	6 & 7 W. III.	18	29

I N D E X.

	Year and Reign.	Chap	Sect.
20 ALAMODES and LUSTRINGS—Black, where- soever manufactured, found without the proper marks or seals, are forfeited; and the persons in whose custody they are found, forfeit 100 l. —	6 & 7 W. III. 8 & 9 W. III.	18 36	28 3
21—The distribution of all penalties and forfeitures, is $\frac{2}{3}$ parts to the King, and $\frac{1}{3}$ to the seizer or suer; but the charges of suit and prosecution must be paid out of his majesty's part —	9 & 10 W. III.	43	9
ALDERNEY, <i>vide pag.</i> 70, 364. <i>Goods inwards</i> 15. <i>Gunpowder</i> 4. <i>Salt</i> 13. <i>Wool</i> 29.			
ALE, <i>vide Beer.</i>			
ALIENS born, though made denizens, are to pay such duties as they did before they were made denizens— <i>Vide Ships</i> 37, 38. —	1 Hen. VII. 11 Hen. VII. 22 Hen. VIII.	2 14 8	 1
2—Or merchant-strangers, are to be used in this realm, as merchant-denizens are in other countries — <i>Vide Goods inwards</i> 6.	9 Hen. III. 5 Hen. IV.	30 7	1 1
3—Aliens and denizens coming into this kingdom, to be well and honestly entreated with respect to the payment of duties —	12 Car. II.	4	4
4—Or merchant-strangers bringing in goods, must give security to the King's customer and comp- troller, to employ the money upon the com- modities of this realm, or to put it in due pay- ment here (their reasonable costs excepted), and not to export the money received for the same; upon forfeiture of all their goods, and to suffer a year's imprisonment —	4 Hen. IV. 5 Hen. IV. 27 Hen. VI. 17 Edw. IV. 3 Hen. VII.	15 9 3 1 8	 1 1
5—A <i>British-man</i> sworn to be subject to a foreign prince, or state, is to pay strangers customs; but if he returns to <i>Great-Britain</i> , and there in- habits, he is to pay but <i>British</i> duties, and to have a writ out of Chancery for the same —	14 and 15 } Hen. VIII }	4	2
6—The naturalizing of them ought to be only to those of the religion established in <i>England</i> ; and not (if of the age of 18 years, or above) till they have received the sacrament, and taken the oath of allegiance and supremacy —	7 Jac. I.	2	1
7—Foreign mariners having served, during the present war, or that shall, in pursuance of his majesty's royal proclamation, in any future war, serve two years aboard <i>British</i> ships, are to be deemed natural-born subjects —	13 Geo. II.	3	2, 4
8—Foreigners who have resided, or shall reside seven years or more in any of his majesty's co- lonies in <i>America</i> , and shall not have been absent more than two months, at any one time, during the said seven years; and shall take and subscribe the oaths, and make, repeat, and subscribe the declaration appointed by 1 Geo. I. cap. 13. or			

	Year and Reign.	Chap	Sect.
being Quakers, make and subscribe the declaration of fidelity, and take and affirm the effect of the abjuration oath appointed by 8 Geo. I. cap. 6. and make and subscribe the profession of the Christian belief appointed by 1 Will. and Mar. cap. 13. before a judge of the colony; and (not being Jews nor Quakers) receive the sacrament in some protestant congregation in <i>Great-Britain</i> , or some of the said colonies in <i>America</i> ; shall be deemed his majesty's natural-born subjects to all intents	13 Geo. II.	7	1, 2
ALIENS—All foreign Protestants, who conscientiously scruple the taking of an oath, are to enjoy the same privileges upon the same conditions as are required of Quakers, provided they have received the sacrament of the Lord's supper, in some protestant congregation within some of the said colonies, within three months before taking the said affirmation, &c. and produce a proper certificate thereof at the time	20 Geo. II.	44	1, 6
10—A list of persons taking the benefit of this Act, and that of 13 Geo. II. cap. 7. is to be transmitted to the commissioners of trade. But these Acts are not to extend to naturalize such persons as by 4 Geo. II. cap. 21. § 2. are declared not entitled to the benefit of 7 Ann. cap. 5. — — <i>Vide Children</i> 1. <i>Exception</i> .	20 Geo. II.	44	1, 6
11—Foreign Protestants (except such as are excluded by 4 Geo. II. cap. 21.) serving three years on board ships belonging to his majesty's subjects employed in the Whale-fishery, are to be deemed natural-born subjects to all intents and purposes, provided they qualify themselves, as therein directed, by taking the oaths, and subscribing the declaration, &c.	22 Geo. II.	45	7
12—If any person so naturalized goes out of his majesty's dominions of <i>Great-Britain</i> or <i>Ireland</i> , or plantations in <i>America</i> , for more than the space of 12 months at any one time, such person shall lose the benefit of this Act to all intents and purposes whatsoever	22 Geo. II.	45	12
13—Their entries of goods, <i>vide Goods inwards</i> 21, 22.			
14—To prevent the colouring of Aliens goods, <i>vide Bills of entry</i> .			
15—And their sons, unfreemen, to pay the duties of scavage, &c. in the port of <i>London</i> . <i>20th Rule</i> , pag. 311.			
16—Their children, under 21 years of age, not to trade nor make entries	13 and 14 Car. II.	11	10
17— <i>Vide Children</i> .			

I N D E X.

18 ALIENS—Duty inwards, *vide pag.* 12, 13. *Rule* 12.
pag. 310.

19—Duty outwards taken off —————
— *Vide Rule* 12. *pag.* 310.

20—For other circumstances, *vide Goods inwards* 21,
22. *Goods coastwise outwards* 1. *Naturalization*,
Officers 6. *Plantations* 40.

ALLOWANCE on damaged Tobacco — *pag.* 374.
— on damaged and corrupt Wines — 375.
— of Portage — 375.
— of the duties on Coals used in } 375.
copper or tin mines — }
— *Vide Bounties, and Drawbacks* 14.

AMERICA, *vide Aliens* 8. *Goods inwards* 7, 8. *Plan-*
tations British.

1 AMMUNITION, Arms, Utensils of war, or Gun-
powder, imported by way of merchandize, with-
out licence from his majesty, forfeited, and tre-
ble the value —————

2—Such licence obtained, except for the furnish-
ing of his majesty's publick stores, is void,
and the offender incurs a premunire, and is
disabled to hold any office from the crown —

3—Arms, Gunpowder, or Salt-petre, may be pro-
hibited to be exported by his majesty, when he
shall see cause, by proclamation or order in
council —————

4—If shipped (after such prohibition) on
board any vessel in *Great-Britain* to be
exported contrary to such proclamation
or order, are forfeited, and may be
seized by warrant from any magistrate, or
by any custom-house, impost, or excise-
officer. And every owner forfeits 100 l.
for every hundred weight of Salt-petre and
Gunpowder, and 100 l. for every twenty
five arms, and 100 l. for every two hundred
weight of any species of Ammunition; and
so in proportion for a greater or lesser quan-
tity. And every person aiding or assisting in
shipping them, forfeits 100 l. and treble the
value of the goods. Also any master of a
ship who takes them, or suffers them to be
taken on board, forfeits 100 l. —————

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12 Car. II.	4	2, 3
25 ———	6	2,
5 Ann.	27	2
6 ———	19	1
7 ———	7	29
9 ———	6	3, 5
8 Geo. I.	15	8
11 ———	29	2
1 Jac. II.	8	2
1 Jac. II.	8	3
12 Car. II.	4	13
29 Geo. II.	16	1
29 Geo. II.	16	2, 3, 4

I N D E X.

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5 AMMUNITION—This Act, and every clause, matter, and thing therein contained, shall extend to empower his majesty in like manner to prohibit the shipping the same, in order to be carried coastwise —	29 Geo. II.	16	5
6—The penalties in this Act are to be divided, $\frac{2}{3}$ to his majesty, and $\frac{1}{3}$ to the person who shall seize, or sue for the same by bill, plaint or information, in any of his majesty's courts of Exchequer in <i>Great-Britain</i> —	29 Geo. II.	16	6
— <i>Vide Arms.</i>			
ANDIRONS, <i>vide Girdles, Woollen caps.</i>			
APPRENTICES—Boys above 10 years of age charge- 1 able to any parish, may, by the justices, mayors, churchwardens, &c. be bound apprentice to masters of ships, till the age of 21 years: their ages to be inserted in their indentures —	2 and 3 Ann.	6	1
2—The indentures to be sent to the collector of the Customs, at the port to which his master belongs; who is to register and endorse the same, on forfeiture of 5 l. and to transmit certificates of their names, ages, and to what ship belonging, to the Admiralty —	2 and 3 Ann.	6	5 13 15
3—Parish-boys bound apprentice, may, by consent of the justices, &c. be turned over to the sea-service, for the remaining time; but their indentures of assignment must be registered, &c. —	2 and 3 Ann.	6	6
4—The counter-part of their indentures to be sealed and executed in the presence of, and attested by the collector and the officer who brought them; which officer is to transmit such counter-part to the churchwardens, &c. —	2 and 3 Ann.	6	11
5—Such boys not to be impressed, nor listed in his majesty's service, till they be 18 years of age —	2 and 3 Ann.	6	4, 5
6—Ships from 30 to 50 tons to take one such, from 50 to 100 tons two such, and one more for every 100 tons they carry above that. Masters refusing to take them accordingly, forfeit 10 l.	2 and 3 Ann.	6	8
7—Masters after their arrival, and before clearing, to certify to the collector, the number of such apprentices aboard —	2 and 3 Ann.	6	9
8—Collectors to transmit an account of all such apprentices to the quarter sessions, &c. when required, on forfeiture of 5 l. —	2 and 3 Ann.	6	13
9—Collectors to insert at the bottom of the cocket, the number of the men and boys on board each ship, describing such apprentices particularly, their names, ages, and dates of their indentures —	2 and 3 Ann.	6	14
10—Persons voluntarily binding themselves to the sea-service, may not be imprest for three years, and to have protections accordingly —	2 and 3 Ann.	6	15

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APPROPRIATIONS of the duties, *vide the respective Branches.*

AQUA VITÆ, *vide Brandy* 1, 2. *Goods inwards* 6.

ARMOUR, *vide Iron* 2.

ARMS, Ammunition or Gunpowder, may be prohibited to be exported at the King's pleasure — } 12 Car. II. 4 13

— *Vide Ammunition, Goods inwards* 62.

ARRACK, Rum, Brandy, Spirits or Strong waters, }
1 or other exciseable liquors, Coffee, Tea, Cocoa- }
nuts, Chocolate, and Cocoa-paste, on board a }
ship within the limits of any port of Great-Britain, } 11 Geo. I. 30 1
or found unshipping or unshipped before entry, }
may be searched for, and seized, together with }
the package, by the officers of Excise, in like }
manner as by the officers of the Customs — }
2 — Brandy, Rum, Spirits or Strong waters, foreign, }
upon an excise-officer's oath of suspicion of con- }
cealment, made before the commissioners, or a }
justice of the peace, they may empower him to }
enter such suspected places, and seize the liquors, }
with the casks, &c. Officers obstructed, the }
penalty 100 l. — }
3 — Whether *British* or foreign, not to be sold }
but in warehouses, &c. and entered as di- }
rected by 6 Geo. I. cap. 21. upon forfei- }
ture, and the casks, &c. — } 11 Geo. I. 30 3

4 — Brandy, Rum, Spirits or Strong waters, Coffee, }
Tea, and Cocoa-nuts; permits granted for the }
removal, not returned, or the goods sent away }
within the time limited, the penalty treble the }
value — } 11 Geo. I. 30 10

5 — Permits not returned, and the decrease not found }
to be sufficient, the like quantity forfeited — } 11 Geo. I. 30 10

6 — Permits not to be taken out by direction in }
writing of the proprietor of the stock, or }
his known servant; upon forfeiture of 50 l. }
or three months imprisonment — } 11 Geo. I. 30 10

7 — Brandy, Rum, or other Spirits, or Tea offered }
to sale by any person without a permit, or by any }
hawker, pedlar, &c. with a permit; the person }
to whom it is offered may seize and carry it to }
the next warehouse belonging to the Customs or }
Excise, and bring the person offering the same }
before any justice of the peace, to be committed }
to prison, and prosecuted for the penalties in- }
curred for such offence — } 9 Geo. II. 35 20

8 — The person seizing such goods may prosecute }
in his own name, and on recovery, is inti- }
tled to $\frac{1}{3}$ part of the gross produce of the }
sale. And the commissioners are (if desired) }
upon

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upon a certificate from the justice of the offenders being committed to prison, to advance to the seizer 1 s. per lb for the Tea, and 1 s. per gallon of Brandy so seized —			
9 ARRACK, &c.—Foreign Brandy, Rum, or other Spirits in casks under 60 gallons (except for the use of the seamen two gallons each) or 6 lb of Tea found in any ship or vessel arrived from foreign parts, at anchor hovering within the limits of any port, or within two leagues of the shore, and not proceeding on her voyage (unless in case of unavoidable necessity and distress of weather, notice whereof must be given to the collector or chief officer of the port upon the ship's arrival) is forfeited, with the boxes, casks, and other package, or the value thereof —	9 Geo. II.	35	22
10—No Brandy, Arrack, Rum, Geneva, Strong waters, or other Spirits whatsoever, brought into <i>Great-Britain</i> , in any cask which doth not contain at least 60 gallons of such liquors respectively, shall be reported for exportation, or exported to foreign parts —	28 Geo. II.	1	1
ARRACK, <i>vide</i> Brandy 3, 6, 8, 10, 11.			
— The duty and drawback, pag. 233.			
ASHES, called Pearl-ashes, of the product of <i>Germany</i> , may be brought from thence, paying duty as Pot-ashes —	10 and 11 Will. III.	21	30
1 ASHES—Pot-ashes, <i>vide</i> Deal boards, Goods inwards 6.			
2—Pot-ashes or Pearl-ashes made in, and imported from the <i>British</i> colonies in <i>America</i> , if regularly entered at the Custom-house, landed in the presence of, and examined by the proper officer, and imported in ships which may lawfully trade thither, legally manned, are free of all duties —	24 Geo. II.	51	1, 2
3—But the person shipping them in <i>America</i> must, before clearing out the vessel, make proof upon oath before the collector and comptroller of the Customs, and naval-officer (or any two of them) at the port where they are shipped, that they are <i>bonâ fide</i> of the product and manufacture of the <i>British</i> plantations in <i>America</i> , expressing the quantity and the place where made, and by whom. The person taking charge of the vessel must bring with him a certificate from the said officers, under their hands and seals of office, expressing the marks and number of the packages, the weight and tale of the Ashes, and the names and places of abode of the exporter, and the person who has sworn to the pro-	24 Geo. II.	51	3

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duct, &c. and deliver it, at or before entry, to the chief officer of the Customs at the port of importation, and make oath before him that the casks and parcels, and goods in the certificate, are the same as were taken on board his ship in the <i>British</i> plantations in <i>America</i> —			
On failure of any of the conditions and directions beforementioned, they are liable to pay duty as before —	24 Geo. II.	51	2, 3
4 ASHES—Officers falsely making such certificate, forfeit 200 l. and their offices, and are incapable of serving his majesty —			
5—Any person falsely making an oath required by this Act, incurs the punishment of wilful and corrupt perjury; counterfeiting a certificate, or knowingly publishing such a one, the punishment of forgery —	24 Geo. II.	51	5
6—Foreign entered as <i>British</i> plantation, or mixed therewith, to evade the duties, the whole forfeited, with the package; and the persons entering or mixing, or causing such entry or mixture to be made, forfeit 50 l. for every offence —	24 Geo. II.	51	4
7—In case of any dispute about the product and manufacture, the <i>onus probandi</i> to lie on the owner or claimer —	24 Geo. II.	51	8
8—Penalties and forfeitures may be prosecuted in any court of record at Westminster, the court of Exchequer in <i>Scotland</i> , or courts of Admiralty in the <i>British</i> plantations in <i>America</i> ; to be divided in <i>Great-Britain</i> , $\frac{1}{2}$ to his majesty, and $\frac{1}{2}$ to the person who sues for it; but if incurred in <i>America</i> , $\frac{1}{3}$ to his majesty, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the person who sues for it —	24 Geo. II.	51	6, 7
White-ashes, <i>vide in W.</i>			
ASIA, <i>vide Goods inwards</i> 7, 8. <i>Plantations British.</i>			
AZORES, <i>vide Goods inwards</i> 10.			
B.			
BACON may be imported during the continuance of the Act of 4 and 5 Will. and Mar. cap. 5. —	5&6 W. & M.	2	4
BALKS—Their dimensions, and how to pay duty, 23 ^d Rule, pag. 312.			
BALLIAGE DUTY—A Table thereof, pag. 429 to 431.			
BALLS—Tennis-balls, <i>vide Woollen caps.</i>			
BANDELIERS, <i>vide Iron</i> 2.			
BANDSTRINGS, <i>vide Bone-lace</i> 1.			

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BARREL—The content, <i>vide pag.</i> 383, 384, 385: <i>Fish</i> 8, 9. <i>Wine</i> 1.			
BASONS, <i>vide Tin, Woollen caps.</i>			
BEAVER SKINS, <i>vide Plantations</i> 9, 10, 60.			
BEEF, Pork, or Hogs flesh, Butter, Cheese and Candles, may be exported by any persons free of all duties } — <i>Vide Cattle</i> 1. <i>Flesh.</i>	12 Car. II. 3 & 4 W. & M.	4 8	12 1
BEER, Ale, Cyder, or Mum—Officers of the Customs to charge masters of ships in their victualling bills with no more than is sufficient for the voyage — }	1 W. and M.	22	2
BELL METAL, <i>vide Metal.</i>			
BELLS { <i>vide Girdles.</i> vocat. Hawks bells, <i>vide Girdles.</i> vocat. Sacring bells, <i>vide Woollen caps.</i>			
BENGALS, <i>vide East-India</i> 28, &c.			
BILLS—One of the Bills of every entry inwards and outwards must, in order to prevent the colouring of strangers goods, be subscribed by the merchant, his known servant, factor, or agent, with the mark, number, and contents of every parcel of such goods, as are rated to pay by the piece or measure, and the weight of the whole parcel of such goods as are rated to pay by the weight — }	13 and 14 Car. II. }	11	10
BILLS at sight or view, <i>vide Goods inwards</i> 19.			
BILLS of exchange inland, of the sum of 20 l. ster- ling, or upwards, expressing the said value to be received, drawn payable at a certain number of days, weeks, or months after date, may, after presentation and acceptance by under-writing, and after the expiration of three days after they are become due, upon neglect or refusal of the due payment, be protested — }	9 & 10 W. III. 3 and 4 Ann. 7 Ann.	17 9 25	1 6 3
2—Such protest must, within 14 days, be sent, or due notice thereof given to the person from whom the bills were received, who is to repay the same with charges and interest, from the day when protested. In default and neglect of such protest, the person so failing or neglecting, is liable to all costs, damages and interest — }	9 & 10 W. III.	17	2
3—The person on whom drawn refusing accept- ance by under-writing, such Bills may be protested for non-acceptance — }	3 and 4 Ann. 7 Ann.	9 25	4 3
4—Lost or miscarried within the time limited for pay- ment, the drawer must give another Bill of the same tenor, upon security given, if demanded, to indemnify him, in case such Bills be found again }	9 & 10 W. III.	17	3
5—The acceptance is not sufficient, unless under- written or endorsed in writing; and if not so accepted, the drawer is not liable to pay			

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costs, damages, or interest, unless protest be made for non-acceptance, and signified to him within fourteen days; and if accepted, and not paid within three days after due, the drawer is not compellable to pay costs, &c. unless protest be made and signified	3 and 4 Ann. 7 Ann.	9 25	5 3
6 BILLS of exchange inland—Such Bills taken for a debt, are to be accounted full payment thereof; if the person receiving them does not take due course to obtain payment, by getting them accepted, &c.	3 and 4 Ann. 7 Ann.	9 25	7 3
— <i>Vide Notes.</i>			
BILLS of complaint, <i>vide East-India</i> 15, 20.			
BISCUIT, <i>vide Corn</i> 6.			
BITS, Chapes, Daggers, Dagger-blades, Girdles, Gloves, Harness for girdles, Horse-harness, Hilts, Handles, Knives, Leather laces, Locketts, Pins, Points, Pummels, Rapiers, Saddles, Scabbards, and Sheaths for knives, Stirrops made or wrought beyond the sea, may not be imported to be sold, bartered, or exchanged; upon forfeiture, or the value	5 Eliz. 3 Car. I. 16 Car. I.	7 4 4	3 11 2
— <i>Vide Girdles, Iron</i> 2.			
BLOCKWOOD, <i>vide Logwood.</i>			
BLUBBER, <i>vide Greenland</i> 4.			
BOARDS, <i>vide Goods inwards</i> 6.			
BOATS, Wherries, Pinnaces, Barges or Gallies, 1 rowing, or built to row, with more than four oars, found within the counties of <i>Middlesex, Surrey, Kent or Essex</i> , or in the river of <i>Thames</i> , or within the limits of the port of <i>London, Sandwich, or Ipswich</i> , forfeited, with their tackle and furniture, or the value and 40 l.	8 Geo. I. 11 Geo. I. 12 Geo. I. 2 Geo. II.	18 29 28 28	3 4 15 6
2—After condemnation to be burned, and the tackle, furniture, and apparel, sold to the best advantage			
3—Unless they are found to be of service in the Customs; and then they may (together with the furniture, &c.) be used by the officers after the seizer has been paid his share	12 Geo. I.	28	14
4—But a proviso for Barges or Gallies belonging to the royal family, or Long-boats, &c. belonging to merchants ships, or such Boats, &c. as shall be licensed by the Admiralty, upon security not to be used in running of goods	8 Geo. I. 11 Geo. I. 2 Geo. II.	18 29 28	4, 5 4 6
— <i>Vide Drawbacks</i> 7. <i>Fish</i> 19. <i>Goods inwards</i> 27. <i>Plantations</i> 40. <i>Salt</i> 34.			
BODKINS, <i>vide Woollen caps.</i>			
BONDS—All obligations and specialities, made for 1 any cause concerning the King's majesty, &c.			

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must be made by these words, <i>Domino Regi</i> , and to be paid by these words, <i>Solvend' eidem domino Regi, hæredibus vel executoribus suis</i> —————			
But by 4 Geo. II. cap. 24. all proceedings in law are to be in the English language.	33 Hen. VIII	39	2, 3
BONDS —Taken otherwise, the offender to suffer such imprisonment as shall be adjudged by the King or his council —————	6 Ann.	26	7
The debt of such obligation not satisfied in the King's life-time, to come to his heirs, &c.			
Before written, to be stamped with three six- peny stamps —————	5 & 6 W. & M.	21	
	8 & 9 W. III.	20	
	9 & 10 W. III.	25	
Written on paper, &c. before duly stamped, void till stamped, and payment of the duties, and 15 l. besides; and the officer to forfeit his employment —————	1 Ann.	13	
	5 Ann.	8	I
	5 Ann.	19	
	12 and 13 An. sess. 2. }	9	{ 21 25
To be given for duties on importation, <i>vide</i> <i>pag.</i> 13, 14, 15, 23, 26, 29, 34, 38, 40, 41, 44, 48, 52, 53, 54, 68, 345, 347. <i>Rum</i> 2. <i>Tobacco</i> 54.			
To be given for exportation, <i>vide pag.</i> 56, 58, 61, 62, 64, 71, 284, 360, 361, 364, 365, 371, 376, 377, 378, 379, 380, 381, 382. <i>Cards</i> , <i>Cocoa-nuts</i> 2. <i>East-India</i> 30, 35. <i>Gunpowder</i> 3. <i>Pepper</i> 4.			
For other circumstances, <i>vide Aliens</i> 4. <i>Cam- bricks</i> 1. <i>Coals</i> 4, 7. <i>Drawbacks</i> 11, 12. <i>East-India</i> 2, 3, 30, 32, 35, 41. <i>Interest</i> 1. <i>Officers</i> 37. <i>Plantations</i> 11, 17, 18, 19, 24, 27, 28, 37, 45, 60, 83, 84. <i>Quarentine</i> 17. <i>Rum</i> 2. <i>South-Sea</i> 6. <i>Salt</i> 8. <i>Seizures</i> 12, 16. <i>Ships</i> 1, 2. <i>Tobacco</i> 1, 4, 5, 6, 55. <i>Wines</i> 9. <i>Wool</i> 4, 8, 30, 54, 59, 72. <i>Page</i> 367.			
For certificates of discharge, <i>vide pag.</i> 361, 364. <i>Alamodes</i> 9. <i>Coffee</i> 19. <i>Drawbacks</i> 11. <i>East- India</i> 31. <i>Fish</i> 33, 37, 38. <i>Goods coastwise, outwards</i> 3, 4, 5. <i>Gunpowder</i> 4. <i>Pepper</i> 5. <i>Plantations</i> 12, 19, 45, 75, 86. <i>Salt</i> 41. <i>Ships</i> 3. <i>Tea</i> 9. <i>Wines</i> 9. <i>Wool</i> 63, 73.			
BONELACE foreign, Band-strings, Cut-work, Em- broidery, Fringe, Needle work made of thread, or silk, and Buttons of all sorts imported, for- feited; the importer liable to 100 l. and the seller to 50 l. —————	1 Rich. III.	10	I
	3 Edw. IV.	3	I
	19 Hen. VII.	21	I
	5 Eliz.	7	I
	13 and 14 Car. II. }	13	2
	4 & 5 W. & M.	10	2
	9 & 10 W. III.	9	I
	11 & 12 W. III.	11	I

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2 BONELACE, except Thread bone lace, not made in the dominions of the <i>French</i> king or the duke of <i>Anjou</i> —————	5 Ann.	17	1, 2
3 ——— Upon complaint, justices of the peace to grant warrants to constables to search houses, and to seize such goods —————	13 and 14 } Car. II. }	13	3
4 ——— Actions must be commenced within a year after the discovery of offences —————	4 & 5 W. & M. } 13 and 14 } Car. II. }	10 13	3 4
BOOKS, whose copies are the property of any person 1 here may not be printed, reprinted, or import- ed, within 14 years after the publication, with- out the consent of the proprietor; on forfeiture of 1 d. per sheet, and of the Books to the pro- prietor of the copy, who may damask and make waste paper thereof —————	8 Ann.	19	{ 1 7 10
2 ——— But not to prohibit the importation of Books in Greek, Latin, or any other foreign lan- guage, printed beyond the seas —————			
3 ——— Actions to be brought within three months —			
4 ——— First composed and printed in this kingdom, and reprinted in any other country, shall not be im- ported for sale; nor published or exposed to sale, knowing them to be so reprinted and imported, on forfeiture thereof; and the same shall be damasked, and made waste paper, and every offender shall forfeit 5 l. and double the value of the Books --	12 Geo. II.	36	1
5 ——— Not to extend to Books that have not been printed or reprinted in this kingdom within 20 years before importation; nor to Books inserted among other Books, or tracts where the greatest part shall have been first com- posed and printed abroad —————	12 Geo. II.	36	1, 2
————— <i>Vide Popish 2.</i>			
BOOTS, <i>vide Girdles.</i>			
BOSSSES, for bridles, <i>vide Woollen caps.</i>			
BOUNTY on Corn exported ————— pag. 360.			
————— <i>British</i> refined sugar —————			362.
————— <i>British</i> sailcloth —————			363.
————— Spirits drawn from Corn —————			363.
————— Manufactures of silk —————			364.
————— Gunpowder —————			365.
————— Ships employed in the Whalefishery			366.
————— for encouragement of the White- herring fishery —————			368.
————— on Ships built and employed in the White-herring fishery —————			369.
————— <i>British</i> and <i>Irish</i> linens —————			371.
————— or Premium on <i>British</i> plantation In- dico —————			372.
————— on Gold or Silver thread lace, &c. —			380.

BOUNTY

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BOUNTY on Fish and Flesh ————— pag. 383.			
————— or Premium on Naval-stores ————— 385.			
————— <i>Vide Allowances, and Drawbacks</i> 14.			
BOWSPRITS imported—The bounty, p. 385, 386, 387.			
————— <i>Vide Plantations</i> 9, 10, 60. <i>Wood.</i>			
BOXES for clocks or watches, <i>vide Silver</i> 12.			
BRANCHES of the revenue enumerated, pag. 1, 2, 75.			
respectively treated of and explained from p. 3 to 72.			
BRANDY, Aqua vitæ, Spirits, or Distilled waters			
1 — may be imported —————	5 & 6 W. & M.	2	2
2 — Aqua vitæ, single or double, imported in casks not containing 60 gallons at the least, forfeited, or the value —————	4 & 5 W. & M.	5	3
————— <i>Vide Arrack</i> 10.			
3 — Arrack, Rum, Strong waters or Spirits, imported in a vessel of the burthen of 40 tons, or under (except two gallons for each seaman) forfeited, with the vessel, tackle, furniture and apparel, or their value —————	12 & 13 W. III. 5 Geo. I. 6 Geo. I. 8 Geo. I. 11 Geo. I. 2 Geo. II.	11 11 21 18 29 28	20 1 30 1 4 1, 6
4 — After condemnation, such vessel to be burned, and the tackle, &c. sold to the best advantage —————	5 Geo. I. 6 Geo. I. 8 Geo. I. 11 Geo. I. 12 Geo. I. 2 Geo. II.	11 21 18 29 28 28	1 31 2 4 15 6
5 — But if found to be of service in the Customs, may (together with the furniture, &c.) be used by the officers, after the seizer has been paid his share —————	12 Geo. I.	28	14
6 — Arrack, Rum, Spirits and Strong waters, foreign and <i>British</i> , and foreign exciseable liquors, may be seized only by officers of the Customs and Excise —————	8 Geo. I. 11 Geo. I. 2 Geo. II.	18 29 28	24 4 6
7 — Refusing officers, rescuing or destroying the liquors after seizure, penalty 40 l. ————	8 Geo. I. 11 Geo. I. 2 Geo. II.	18 29 28	25 4 6
8 — Rum, or other foreign exciseable liquors, after condemnation, to be publickly sold to the best bidder, at such places as the respective commissioners shall think proper —————	12 Geo. I.	28	1
9 — The seizer to be allowed one-third part of the full sum sold for, free from all charges of condemnation and sale —————	12 Geo. I.	28	2
10 — And other exciseable liquors (except Beer, Ale, Cyder, Perry, and Metheglin) brought coastwise, may not be landed before entry be made with the Excise officer of the port of importation, upon forfeiture of double the value —————	15 Car. II.	2	

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11 BRANDY—Arrack, Rum, Spirits, or Strong waters, exceeding the quantity of one gallon, may not be removed or carried from one part of this kingdom to another, either by land or by water, without a permit or certificate from an officer of the Customs or Excise, expressing the quantity and quality, and signifying that the duties have been paid, or that the same has been condemned; upon forfeiture thereof, and the casks or vessels containing it —————	6 Geo. I.	21	18
12 ————— Arrack, Rum, Spirits, or Strong waters— The seizures of such goods, whether <i>British</i> or foreign, by virtue of any Act (except for unlawful importation, and the whole quantity exceeds 63 gallons) may be heard and determined by the commissioners of Excise, if seized within the limits of the Excise office in <i>London</i> ; and if out of the said limits, by any two or more justices of the peace, who are to cause the person, in whose custody found, to be summoned before them at a certain time and place; and upon appearance or default, are to examine into the cause, and proceed to give judgment for condemnation, and to issue out their warrants for the sale thereof; and such their judgment is to be final —————	6 Geo. I.	21	21
13 ————— If no person appears to the officer to claim the property of the goods within twenty days after such seizure, public notice in writing must be affixed at the Royal Exchange, or given by proclamation at the next market-town, upon the next market-day after the expiration of the said twenty days, signifying the day, time of day, and place when and where the commissioners or justices respectively will proceed to hear and determine such seizure; and their judgments are to be effectual and final —————	6 Geo. I.	21	22
14 ————— For other circumstances, <i>vide Arrack</i> , 1, 2, 3, 4, 7, 8, 9. <i>Coffee</i> 34, 35, 36, 37. <i>Goods inwards</i> 6, 59. <i>Ships</i> 1.			
15 BRANDY, <i>French</i> , landed before duty be paid or secured, forfeited, and the persons concerned therein, or concealing the same when landed, forfeit double the value —————	1 Ann.	14	2
16 ————— Officers of his majesty's revenue conniving at, concealing or illegally compounding for such importation, forfeit 500 l. and rendered incapable —————	1 Ann.	14	2

I N D E X.

	Year and Reign.	Chap.	Sect.
17 BRANDY, <i>French</i> —Any officer of the Customs neglecting to seize and prosecute any vessel, boat, horses, other cattle or carriage, forfeited by any Act for preventing the running of Brandies, and being thereof convicted before a justice of the peace, is to forfeit 50 l. to be levied by distress, &c. by warrant from such justice, and for want of such distress to suffer six months imprisonment —	6 Geo. II.	17	12
BRASS, <i>vide Metal.</i>			
BREAD, <i>vide Corn</i> 6.			
BRITAIN— <i>England and Scotland</i> , after 1 May 1707,			
1 united into one kingdom, by the name of <i>Great-Britain</i> (Art. 1.)	5 Ann.	8	1
2 — All the subjects to have full freedom and intercourse of trade and navigation, within all the dominions thereunto belonging (Art. 4.)	5 Ann.	8	1
3 — All parts of the united kingdom to be under the same laws and regulations of trade, liable to the same customs and duties, entitled to the same allowances and drawbacks as in <i>England</i> ; except the exemption of private rights.	5 Ann. 6 Ann.	8 26	1 17
5 Ann. cap. 8. (Art. 6, 7, 14, 18.)			
4 — But after the union, an equivalent was to be paid by <i>England</i> to <i>Scotland</i> for the improvement of the duties; to be applied towards satisfying private losses by the reduction of the coin, and to the payment of the capital stock and interest of the <i>African and Indian</i> company of <i>Scotland</i> ; and the overplus towards the publick debts of <i>Scotland</i> , and the encouragement of the fisheries and other manufactures and improvements; which said equivalent was to be under the management of particular commissioners: But in lieu and full discharge of such equivalent, after the 24th of June 1719, there was established one yearly fund of 10,000 l. and one other of 2000 l. payable out of the revenue of Customs, Excise, &c. arising in <i>Scotland</i> , by the respective commissioners.	5 Ann. 6 Ann.	8 24	1 1
5 Ann. cap. 8. Art 15.			
— <i>Vide England.</i>			
BRITISH—Any of his majesty's subjects of <i>Great-Britain</i> , <i>Ireland</i> , or his plantations, are to be so accounted —	13 and 14 Car. II. 5 Ann.	11 8	6 1
— <i>Vide Aliens</i> 5.			
BROCADE, <i>vide Gold</i> 1, 2, 3, 4, 5, 6, 7.			
BROCHES or SPITS, <i>vide Girdles.</i>			
BRUSHES, <i>vide Woollen caps.</i>			

I N D E X.

A C T S.

	Year and Reign.	Chap	Sect.
BUCKLES, <i>vide Girdles.</i>			
BULK broken, <i>vide East-India</i> 2. <i>Goods inwards</i> 17. <i>Ships</i> 32.			
BULLION, or foreign Coin of gold or silver, may, 1 upon entry, be exported by any persons, without payment of custom or fees ————— } But <i>vide Coin</i> 1, 2, 3.	15 Car. II.	7	12
2 — Entered or shipped in the name of any other person, than the true owner and proprietor, for- feited, or the value ————— } 3 — Seized, proof of its being foreign, and not melt- ed down in this kingdom, to lie upon the owner, claimer, or exporter ————— } — <i>Vide Silver</i> 5, 6, 7, 8, 9, 10.	6 & 7 W. III.	17	14
4 — And foreign Coin imported, may be landed with- out warrant, pag. 405. — <i>Vide Goods inwards</i> 11.	6 & 7 W. III.	17	13
BURNT—For the goods, &c. to be so destroyed, <i>vide Boats</i> 2. <i>Brandy</i> 4. <i>Gold</i> 1, 4. <i>Tea</i> 4. <i>Tobacco</i> 7, 58, 69, 47.			
BUSHEL, <i>Winchester</i> , to be made round, with a plain and even bottom, 18½ inches wide throughout, and eight inches deep ————— } — of foreign salt to weigh 84 lb ————— } — of rock salt, 65 lb ————— } — of <i>British</i> or small salt 56 lb ————— } — of <i>London</i> , to contain 8 gallons of wheat ————— } — of coals, <i>vide Coals</i> 13, 14, 15. — of corn, <i>vide Corn</i> 1,	13 & 14 W. III. 1 Ann. 1 Ann. 7 & 8 W. III. 9 & 10 W. III. 31 Edw. I. 11 Hen. VII. 12 Hen. VII.	5 21 21 31 44 1 4 5	28 6 9 44 34 1 1 1
BUSKINS, <i>vide Woollen caps.</i>			
BUTLERAGE, what, pag. 67, 267, 271. — <i>Vide Prisage.</i>			
BUTTER and CHEESE may not be imported from <i>Ireland</i> , upon forfeiture thereof; and upon the other penalties imposed, in case of Beef or Pork imported ————— } — <i>Vide Beef and Cattle.</i>	32 Car. II.	2	9
BUTTONS of all sorts may not be imported, upon forfeiture, and 100 l ————— } — <i>Vide also Bone-lace.</i>	4 & 5 W. & M.	10	2

C.

CALLICOES, white (which do not pay as mus- lins) <i>China</i> ware, and Drugs not for dyers use, 1 landed or put on shore, before entry and payment of Branch N ^o 14. or without a warrant, are for-	3 and 4 Ann.	4	11 feited,
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INDEX.

—Vide East-India 40. Ireland 2.

7 Geo. I.

9 Geo. II.

4—Printed, painted, &c. in *Great-Britain*—The drawback and regulations of exportation, pag. 379.

5—Printed, painted, &c. in *East-India*, &c. vide *East-India* 28, &c.

—*Vide Hides.*

18 Geo. II.

M m m 2

I N D E X.

	Year and Reign.	Chap	Sec.
on every piece proved, to the satisfaction of the commissioners or chief officer of the Customs at the port of importation, to have been lost or destroyed by fire, or any other unavoidable accident	18 Geo. II.	36	7
CANARY islands, <i>vide Goods inwards</i> 10.			
CANDLES, <i>British</i> , the drawback, pag. 376.			
CANDLES of wax, from <i>East-India</i> , the duty and drawback, pag. 353.			
CANDLES, SOPE and STARCH may not be imported into <i>Great-Britain</i> in any package less than 224 lb net, to be stowed openly in the hold of the ship, on forfeiture thereof, together with the package, and 50 l. by the master, or other person taking charge of the vessel	23 Geo. II.	21	27
But upon any information brought against the master, or other person having charge of the vessel, for this penalty, he may stop the wages of the men serving on board till it is heard and determined; and if it then appears the goods were put on board by any of them without his knowledge, he may keep in his hands so much of the wages of the persons guilty of, or privy to the offence, as shall answer the penalty inflicted on himself	26 Geo. II.	32	8
Officers of the Excise, as well as officers of the Customs, may go on board to rummage, and search for the same, and seize such as are forfeited, or such as are landed or landing before entry and payment of the duties	23 Geo. II.	21	28
Every sufferance, cocket, or transire, granted for carrying the said commodities coastwise, must express the quality, quantity, and weight, the mark of the package, by whom made and sold, and to what place consigned; and if shipped without such sufferance, &c. they are forfeited, with the package	23 Geo. II.	21	29
Officers of Excise or Customs may seize any of the said commodities, together with the package, on board any vessel, or in any carriage, upon suspicion that they were privately made, or clandestinely imported, or exported and relanded after drawback of the duty; and the person in whose possession they are found, unless, at hearing the information, he proves the payment of duty, forfeits the goods, with the package, and 5 l. for every hundred pounds weight	23 Geo. II.	21	30

I N D E X.

		Year and Reign.	Chap	Sect.
CANDLES, SOPE or STARCH landed before entry and				
7	payment of the duty, or relanded after shipped for exportation (if specified in the certificate from which a debenture is to be made out for the drawback) are forfeited, with the vessel, boat, horses, or carriage used in the removal, and 5 l. for every 100 lb weight by the person from whom seized, and so in proportion —	23 Geo. II.	21	31
8	SOPE or STARCH—For knowingly harbouring thereof, the penalty is 50 l. for every hundred weight, besides forfeiture of goods and package —	23 Geo. II.	21	32
9	Seized for non-entry or non-payment of duty, the proof to lie on the owner or claimer —	23 Geo. II.	21	35
10	Seized as forfeited, and not claimed within 20 days, if within the limits of the Excise-office in <i>London</i> , notice of the day and hour of trial, signed by the solicitor of Excise, may be fixed upon the Royal Exchange; if without those limits, notice is to be given by proclamation, at the next market-town on next market-day, of the day and place of trial, by justices of the peace, and the commissioners of Excise, or justices of the peace respectively, may proceed accordingly to trial and condemnation, whose judgment shall be final —	23 Geo. II.	21	33
11	Informations for condemnation of seizures (if claimed within 20 days) and for penalties and forfeitures by this Act, if within the limits of the Excise-office in <i>London</i> , are to be heard and determined by the commissioners of Excise, or, in case of appeal, by the commissioners of Appeals; if out of such limits, by two justices of the peace near the place, and in case of appeal, to be determined by the justices at the next quarter-sessions; their judgments to be final, and proceedings not liable to be suspended by Certiorari —	23 Geo. II.	21	{ 37 40
12	The commissioners and justices respectively may mitigate the forfeitures, but not reduce them to less than one-fourth part thereof, over and above the costs and charges —	23 Geo. II.	21	38
13	SOPE and STARCH made in <i>Ireland</i> , or the <i>Isle of Man</i> , or in any other place beyond sea, are intitled to no drawback upon exportation —	23 Geo. II.	21	36
CANDLESTICKS	{ Hanging candlesticks, <i>vide Girdles</i> , Woollen caps. of iron, <i>vide Girdles</i> .			

I N D E X.

A C T S.

	Year and Reign.	Chap	Sect.
CAPIAS—Persons in prison for want of sufficient bail 1 (having been taken by Capias's issued out of the Exchequer, &c.) upon informations exhibited against them in the said court, for any frauds re- lating to the Customs, Excise, or Salt duties, re- fusing or neglecting to appear or plead to such information, for the space of one term, judg- ment may be entered against them by de- fault	12 Geo. I.	28	27
2—Judgment obtained against such persons, and they not paying the sum recovered, execution may be awarded, not only against their bodies, but also against all their real and personal estates			
3—In what cases may be issued, <i>vide Alamodes 5. East- India 26. Goods inwards 48. Informations 9. Silk 21. Wool 49.</i>			
CAPS, woollen, <i>vide Woollen caps.</i>			
CARDS and DICE may, upon sufficient security, be 1 exported without payment of the Stamp duty —	10 Ann. 5 Geo. I.	19 19	170 ult.
2—Playing cards made in <i>Great-Britain</i> , and in- tended for exportation, before they are packed up for exportation, are to be inclosed in paper and thread in packs or parcels, and one or more Cards in every pack are to be marked on the spotted side with a stamp, the stamp and package to be in such manner, as the commissioners of the Stamp duties shall direct and appoint	29 Geo. II.	13	6
3—and DICE—The bond entered into upon ex- portation is not to be vacated or delivered up, till proof is made, and a certificate produced, signed by the proper officer of the Customs, that they were entered for exportation as Cards and Dice, and not as Stationary wares	29 Geo. II.	13	7
4—Playing cards; for the circumstances of prohi- bition, <i>see Woollen caps</i> , and 10 Ann. cap. 19. § 165.			
CARDS for wool may not be imported, nor the wire taken out of old Cards be put into new leather and boards in order for sale, upon forfeiture thereof, or of the value, if not seized —But may be amended for the proprietor's own use, or for transportation only — <i>Vide Girdles, Woollen caps, Wire 2.</i>	3 Edw. IV. 1 Rich. III. 39 Eliz. 3 Car. I. 14 Car. II.	4 12 14 4 19	1 2 2 22 1, 2
CARDS— <i>Roan cards, vide Girdles.</i>			
CAROLINA, <i>vide Plantation 11, 12, 13, 14, 15, 16, 17, 18.</i>			
CASES for clocks and watches, <i>vide Silver 12.</i>			
CASKETS, <i>vide Woollen caps.</i>			

I N D E X.

A C T S.

	Year and Reign.	Chap	Sect.
CATTLE —The importation of great Cattle, Sheep,	15 Car. II.	7	21
1 Swine, Beef, Pork, Mutton, or Lamb for sale,	18 ———	2	1, 3
deemed a publick nuisance, except from the <i>Isle</i>	20 ———	7	9
<i>of Man</i> ; from whence there may be imported	32 ———	2	8
yearly into <i>Chester, Liverpool, or Wirewater</i> , any	5&6 W. & M.	2	4
number not exceeding 600 head ———	5 Ann.	8	art. 6
2 ——— May be seized by constables, churchwar-			
dens, &c. (or any other inhabitant, or any			
person whatsoever) and kept 48 hours in			
some publick place; but if within that time			
the owner makes it appear to some justice			
of the peace, by the oaths of two credible	18 Car. II.	2	1, 3
witnesses, that they were not imported from	32 Car. II.	2	3, 8
beyond the seas, they may, upon such jus-			
tice's warrant, be forthwith delivered, other-			
wise they are forfeited; one half thereof to			
the poor of the parish, and the other half			
to the use of the seizer ———			
3 ——— If seizure be not made, the parish and in-			
habitants, for their neglect, are to forfeit			
100 l. to be employed for the use of the	20 Car. II.	7	4
house of correction ———			
4 ——— The ships wherein imported, and out of			
which they are put on shore, with their tackle			
and apparel, are forfeited; and may, within			
one year, be seized by any person, and sold to	20 Car. II.	7	5
the best advantage: one half of the produce to			
be disposed of to the poor of the parish, and the			
other half to the use of the seizer ———			
5 ——— The seamen, and all others concerned in the			
landing, driving, &c. of such Cattle, may, by			
warrant from any justice of the peace, or chief	20 Car. II.	7	5
officer of the place, be committed to gaol for the			
space of three months, without bail ———			
6 ——— If, upon trial, it be not proved that the cause			
of action did arise in the county where laid and	20 Car. II.	7	7
tried, the defendants are to be found not guilty			
7 ——— If the prosecutor be cast, nonsuited, &c. the			
defendants to have treble costs ———	20 Car. II.	7	8
8 ——— Persons fraudulently conspiring to evade the sei-			
zures or forfeitures, and thereof indicted within			
one year, are, upon conviction, to incur a pre-	20 Car. II.	7	10
munire ———			
9 ——— Seizers of great Cattle, Sheep or Swine are,			
within six days after conviction and forfeiture,			
to cause them to be killed, taking to their own			
use the hides and tallow; and the remainder is	32 Car. II.	2	5
to be distributed by the churchwardens, &c.			
among the poor of the parish ———			
10 ——— Seizers or churchwardens, &c. neglecting			

their

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	Year and Reign.	Chap	Seet
their duty, are to forfeit for every great Cattle 40 s. and for every Sheep or Swine 10 s. one half to the poor of the parish, and the other to the informer: to be levied by distress, by warrant under the hand and seal of any justice, &c. or for want thereof, the offender to go to gaol for three months without bail	32 Car. II.	2	6
11 CATTLE—If, after seizure, removed into, or found alive in any other parish, may be again seized, as if never seized before	32 Car. II.	2	10
12— <i>British</i> or other cattle, driven or intermixed with <i>Irish</i> , and seized together, to be deemed <i>Irish</i> , and to be forfeited accordingly	32 Car. II.	2	11
CAULS, <i>vide</i> Silk 3.			
CERTIFICATES, <i>vide</i> Arrack 8. Ashes 3. Cards 3. Coals 18. Coffee 38, 39, 42. Debentures 1. Iron 4. Officers 14. Plantations 46, 62, 66, 67, 72, 74, 83. Quarentine 12, 13. Salt 20, 41, 49. Ships 33, 51. Silk 12. Tea 9. Tobacco 25, 30, 31, 32, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 48, 53. Wool 2, 68. Wine 10. Page 367, 369, 370.			
—For discharge of bonds, <i>vide</i> Bonds 9.			
—Razed, countefeited, or falsified, <i>vide</i> Officers 39, 40.			
CHAFING BALLS—			
CHAFING DISHES—			
CHAINS, <i>vide</i> Girdles.			
CHALDER, <i>vide</i> Coals 5, 13.			
CHAPES, <i>vide</i> Bits.			
CHATHAM, <i>vide</i> Ships 46.			
CHEESE, <i>vide</i> Beef, Butter.			
CHESSMEN, <i>vide</i> Woollen caps.			
CHILDREN, born out of the legiance of the <i>British</i> crown, whose fathers were natural-born subjects of the <i>British</i> crown at the time of their births, are to be deemed natural-born subjects of the <i>British</i> crown, to all intents, constructions, and purposes	7 Ann. 10 — 4 Geo. II.	5 5 21	3 1 1
Except { Such Children whose fathers at the time of their births were attainted of high-treason, or were liable to the penalties of high-treason or felony, or returning into <i>Great-Britain</i> or <i>Ireland</i> , without the licence of his majesty, or were in the actual service of any foreign prince or state then in enmity with the <i>British</i> crown	4 Geo. II.	21	2
2—But if any such Children (unless those whose parents went out of <i>Ireland</i> in pursuance of the articles of <i>Limerick</i>) have come into any			

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	Year and Reign.	Chap	Seçt.
of the <i>British</i> dominions, and have continued there for the space of two years at any time between the 16th of November 1708, and the 25th of March 1731, and during such residence have professed the protestant religion; or if after such coming into the said dominions, and professing the protestant religion, they have there died within the aforesaid times; or if they have been in the actual possession or receipt of the profits of any lands, &c. in <i>Great-Britain</i> or <i>Ireland</i> for the space of one year, at any time within the aforesaid times, or have really sold or conveyed any lands, &c. in <i>Great-Britain</i> or <i>Ireland</i> ; and any person claiming title there-to under such sale or conveyance, hath been in the possession or receipt of the profits thereof for the space of six months, between the said times; they shall be deemed to be natural-born subjects of the <i>British</i> crown —	4 Geo. II.	21	3
3 CHILDREN, born on board any ship belonging to, or in any place discovered or possessed by the <i>South-Sea</i> company, to be deemed natural-born subjects —	9 Ann.	21	53
—of aliens, <i>vide Aliens</i> 13.			
CHINA WARE—The duty and drawback, pag. 351. — <i>Vide East-India</i> 46.			
CHOCOLATE, ready made, or Cocoa-paste, prohibited to be imported after 24 June 1724, upon forfeiture, with double the value, and the package	10 Geo. I.	10	2
2—Made in <i>Great-Britain</i> ; the makers to enter it at the next office in writing, and upon oath; if within the bills of mortality, every week; and in any other part of <i>Great-Britain</i> , every six weeks, upon forfeiture of 50l.	10 Geo. I.	10	17
—The inland duty, pag. 71.			
3—The duty not paid within the time limited, the penalty is 50l. and not to deal till the duty be cleared off; upon forfeiture of treble the value	10 Geo. I.	10	18
4—To be inclosed in papers containing one pound each, and must be produced at the office where entered, to be stamped —	10 Geo. I.	10	19
5—Counterfeiting the stamp, or felling it (knowingly) with such a stamp, or affixing stamped papers taken from Chocolate that has paid the duty on such as has not; the penalty is 50l. and twelve months imprisonment —	10 Geo. I. 11 Geo. I.	10 30	22 13
6—Damaged by lying by, may be opened in the presence of an officer, and the stamps returned; and after worked over again with fresh Cocoa-	11 Geo. I.	30	14

I N D E X.

	Year and Reign.	Chap	Sect.
nuts, be restamped, upon paying duty only for what is added			
7 CHOCOLATE—But proof must be made before the collector, or a justice of peace, that the duties for the Coca-nuts have been paid, and that the Chocolate had been formerly enter'd	11 Geo. I.	30	15
8—Upon three days notice given in writing to the officer of that division, private families may be permitted to make Chocolate for private use; provided not less than half an hundred weight of Co-coa-nuts be made into Chocolate at one time —	10 Geo. I.	10	{ 23 25
9—But within three days after finishing, must be entered upon oath, brought to be stamped, and duty paid; in default thereof forfeited, and treble the value	10 Geo. I.	10	24
10—For other circumstances, <i>vide Arrack</i> 1. <i>Cocoa nuts</i> 1, 4. <i>Coffee</i> 3.			
CHURCHES—The duty on coals for their building, pag. 54.			
CINDERS, <i>vide Coals</i> .			
CINNAMON, <i>vide Spicery</i> .			
CIVIL LIST.			
1—The Branch appropriated thereto is N ^o 2. pag. 18.			
— <i>Vide Offices</i> 3. <i>Seizures</i> 25.			
CLAIMS of goods seized, <i>vide Alamodes</i> 16. <i>Seizures</i> 11, 12. <i>Wool</i> 8.			
CLOCKS, <i>vide Silver</i> 12.			
CLOTHS, Woollen, made in any foreign place, except Ireland, imported, forfeited; and the importers to be fined at the King's will —	11 and 12 Edw. III. 4 Edw. IV.	3 1	1 7
— <i>Vide Woollen caps, Woollen cloth</i> .			
—Painted, <i>vide Girdles</i> .			
CLOVES, <i>vide Spicery</i> .			
COALS brought coastwise to London, or to the out-ports, 1 for the respective duties payable, and the regulations thereon, see pag. 307. and the Branches N ^o 22, 23, 24.			
2—Exported to Ireland, Isle of Man, the British plantations, or to any other parts beyond the seas, for the respective duties, and the regulations thereon, see pag. 283, 284. and the Branches N ^o 19, 30.			
3—Secretly shipped, and exported before payment of duty, the owner to pay double the duty —	13 and 14 Car. II.	11	9
— <i>Vide Goods outwards</i> 1, 7.			
4—Shipped for exportation to Ireland, the Isle of Man, or the plantations—The ship going out of port before security be given for the due landing, is forfeited, and the Coals therein, or their value	9 Ann.	6	6

I N D E X.

A C T S.

	Year and Reign.	Chap.	Sect.
5 COALS—Keels, pan-keels, pan-boats, and other boats, wains, carts, waggons, barrows, and other carriages, used for carriage of Coals at <i>Newcastle upon Tine, Sunderland, Cullercoats, Seaton-Sluice, Blythe-Noske</i> , and other members of <i>Newcastle</i> , to be measured and marked by the proper commissioners appointed by the King, allowing 53 hundred weight to every chalder —	6 & 7 W. III. 11 Geo. II.	10 15	2, 3 3
—The wain to carry $17\frac{1}{2}$ hundred weight —			
—The cart — $8\frac{1}{4}$ hundred weight —			
—Three such wains, or six such carts, to be esteemed one chalder —			
6—May not be laid, loaded or put on board any ship in the port of <i>Newcastle upon Tine, Sunderland</i> upon the river <i>Ware, Cullercoats, Seaton-Sluice, Blythe-Nooke</i> , or any other place belonging to the port of <i>Newcastle</i> , by or in any keel, cart, wain, or other vessel not admeasured, gauged, and marked; upon forfeiture of 10 l. for every such offence —	9 Ann. 1 Geo. I.	28 26	8, 11 1
—To be fued for within three months —			
— <i>Vide Rule 27. pag. 313.</i>			
7—CULM and CINDERS, imported, or brought coastwise, unshipped to be landed before payment or security of duty, forfeited, and the ship, tackle, &c. —	9 & 10 W. III. 10 & 11 W. III.	13 21	8 28
8—Commissioners of the Customs to appoint meters and waiters, who are to return certificates of the sorts and quantities —	9 & 10 W. III. 10 & 11 W. III.	13 21	9 28
9—Meters or weighers neglecting to return such certificates, forfeit 100 l. —	9 & 10 W. III. 10 & 11 W. III.	13 21	9 28
10—Concealed, and the duties not answered, the master or owner to pay 10 s. per chalder or ton, besides the duties: on refusal, the ship, with the tackle, &c. may be detained and sold; unless for such quantities as shall appear to be short entered by the aforesaid certificates, and for which the duties shall be paid within six days after the delivery, and before the departure of the ships —	9 & 10 W. III. 10 & 11 W. III.	13 21	9, 10 28
11—Officers of the Customs to keep books of the receipts, payments, and disbursements of the duties, and the numbers of the chalders or tons unladen —	9 & 10 W. III. 10 & 11 W. III.	13 21	11 28
12 COALS shipped coastwise, and afterwards designed for exportation; the master producing his coast cocket, and making oath to the quantity of Coals on board, may pay the subsidy outwards accordingly, and have a certificate to cancel his bond; provided the ship be laden with Coals only —	9 Ann. 1 Geo. I. {	28 2 26	6 8 1
— <i>Vide Goods coast-wise outwards 5.</i>			

I N D E X.

	Year and Reign.	Chap.	Sect.
13 COALS—The Coal bushel to be made round, with a plain and even bottom, to be 19½ inches from outside to outside, and to contain one <i>Winchester</i> bushel, and one quart of water, according to the standard for the <i>Winchester</i> bushel, by the 13th of Will. III. cap. 5. and all Sea-coals and Culm shall be sold, measured, and pay duties, by the chalder of thirty-six such bushels heaped up —————	12 Ann. sess. 2.	17	11
14 ————— A standard brass bushel to be sealed and kept in the Exchequer, to have recourse to —	12 Ann. sess. 2.	27	12
15 ————— Coal bushel in <i>London</i> , before used, to be fitted with iron or copper, and sealed or stamped at the Guildhall, <i>London</i> , or at the Exchequer-office, <i>Westminster</i> , with a steel instrument on the uppermost iron or copper hoop and strap, upon forfeiture of 50 l. —————	3 Geo. II.	26	14
16 ————— Masters of ships loaded with Coals, or persons having charge of such ships, are to deliver to the proper officer of the Customs at <i>London</i> the cockets, containing the lading of the ships, within four days after their arrival at <i>Gravesend</i> , upon forfeiture of 50 l. —————	4 Geo. II.	30	1, 2
17 ————— Actions to be commenced within six months after the offence —————			
18 ————— No officer of the Customs, or his deputy, may clear outwards any ship or vessel, wherein Coals, Culm, or Cinders have been exported; or grant any warrant, cocket, let-pass, transire, sufferance, return, discharge, or other dispatch for clearing her outwards, either for a coasting or foreign voyage, or for loading any goods thereon, or suffer her to go out of any port or place in <i>Great-Britain</i> , until all the duties are paid for the Coals, Culm, or Cinders, exported the last preceding voyage; or a certificate produced from the chief officer of the Customs where they were first shipped on board her, that the duties were paid there, on forfeiture of 100 l. to his majesty —	22 Geo. II.	37	1
19 ————— Any master, or person having the charge of a vessel laden with Coals, Culm, or Cinders, in order to be carried coastwise, or having given bond accordingly, and proceeding with them to parts beyond seas, and unlading, delivering, or disposing of any part thereof there, not being compelled thereto by stress of weather, or other lawful necessity, forfeits 5 s. per chaldron, over and above all duties payable thereupon —————	22 Geo. II.	37	3
20 ————— Allowance or drawback of the duties on Coals used in copper or tin mines, pag. 375.			

I N D E X.

	Year and Reign.	Chap	Sect.
COCHINEAL —May be imported from any port in			
1 <i>Spain</i> , by any persons residing in his majesty's dominions, or in any ship belonging to any place in amity with his majesty	6 Ann.	33	
	12 Ann.	18	3
2—May be imported till the 29th of September 1760, and thence to the end of the then next session of parliament, by any person in any ship belonging to <i>Great-Britain</i> , or to any kingdom or state in amity with his majesty, from any place whatsoever	1 Geo. I.	40	1
	13 Geo. I.	25	1
	2 Geo. II.	28	2
	7 Geo. II.	18	3
	14 Geo. II.	34	2
	20 Geo. II.	47	7
	27 Geo. II.	18	2
COCKETS , or Certificates outwards, to be in the merchant's possession, after he has paid the duty, till he ships his goods, and then to be delivered, with the marks and numbers, to the searchers. 25th Rule, pag. 312.			
2 COCKETS , <i>vide Apprentices 9. Corn 8. Fees 5. Goods coastwise outwards 3. Officers 39. Plantations 14, 46. Salt 27, 28, 29, 39. Silver 9. Wool 14, 61. Page 401, 403.</i>			
COCOA-NUTS , must be entered and warehoused at			
1 importation, in like manner as Coffee and Tea; and if intended to be made into Chocolate, must be entered with the respective collector of the inland duties (as a charge upon the importer and buyer); who is to certify such entry to the warehouse-keeper, whereupon they are to be delivered, with a permit signed by the officer there attending, to be delivered to the officer where intended to be carried	10 Geo. I.	10	{ 26 30
2—But if intended for exportation, may be delivered upon sufficient security given to the commissioners of the Customs			
— <i>Vide pag. 108.</i>			
3—Dealers therein not to dispose of less than 28 lb at any one time, and to enter down the christian and surnames, and places of abode of all persons to whom any Cocoa-nuts are sold, on forfeiture of 20 l. for every pound of Cocoa-nuts	12 Geo. I.	28	29
4—Such account to be produced, when requested by the officers of the inland-duties on Chocolate, who may inspect and peruse, &c. the same, on forfeiture of 20 l. for every time refused	12 Geo. I.	28	29
5—Shells or husks, imported without the nuts thereunto belonging, are seizable by officers of Customs or Excise, with bags, boxes, or package containing the same. After seizure to be condemned, and destroyed, or disposed of according to the direction of the commissioners of Customs or Excise	4 Geo. II.	14	12

I N D E X.

	Year and Reign.	Chap.	Sect.
6 COCOA-NUTS—The officer discovering the same, to be rewarded in any sum not exceeding 20 s. per hundred weight —————	4 Geo. II.	14	12
<i>Vide Arrack 1, 4, 5, 6. Coffee 2, 3, &c. Plantations 24.</i>			
COCOA-PASTE, <i>vide Arrack 1. Chocolate 1.</i>			
COD, <i>vide Fish 27, 28.</i>			
COFFEE must be exported in the original package, 1 or package containing the same quantity, or not under four hundred weight, with the same marks and numbers as at first entry; unless exported to <i>Ireland, or the British plantations</i> —————	5 Geo. I. 9 Geo. I. 2 Geo. II. 8 ——— 15 ——— 20 ——— 27 ———	11 8 28 21 33 47 18	10 8 3 3 3 5 4
2 — And COCOA-NUTS may be garbled in the ware- houses from dirt, stones, &c. —————	10 Ann. 10 Geo. I.	26 10	34, 45 26
3 — TEA, CHOCOLATE, and COCOA-NUTS — Sellers or dealers in Coffee, Tea, Cocoa-nuts, or makers or fellers of Chocolate, before the said goods are taken into custody, are to enter (in writing) at the next office, the warehouses, &c. intended to be made use of; upon forfeiture of 200 l. besides the goods and package —————	10 Geo. I.	10	10
4 — Not to be brought into such warehouses, till notice be given to the officer of that di- vision, with a certificate from the officer from whence brought, that the inland du- ties have been paid for Coffee, Tea, Choco- late, or that Cocoa-nuts have been entered at the Custom-house; upon forfeiture, and treble the value, besides the package —————	10 Geo. I.	10	11
5 — Not to be sold but in a warehouse, &c. and en- tered as aforesaid, or a warehouse approved of by the commissioners of the Customs for Coffee, Tea, and Cocoa-nuts; upon forfeiture, and tre- ble the value, besides the package —————	10 Geo. I.	10	14
6 — Officers in the day-time may enter warehouses, and take an account of the quantity and quality; the proprietors to be assisting, and to keep just weights and scales. Opposing officers, neglecting to provide just, or keeping false weights and scales, or not assisting the officer, the forfeiture is 100 l. —————	10 Geo. I.	10	12
7 — Concealed with intention of fraud, forfeited, with treble the value, together with the package —————	10 Geo. I.	10	39
8 — Upon an officer of the inland duty's oath, of suspicion of concealment, made before the com- missioners, or a justice of the peace, they may, by warrant, empower him at any time (but if in the night, with a constable) to enter into any warehouses, and seize all such concealed goods as forfeited, together with the package. Officer obstructed, the forfeit is 100 l. —————	10 Geo. I.	10	13

COFFEE,

I N D E X.

A C T S.

	Year and Reign.	Chap	Sect.
COFFEE, TEA, CHOCOLATE, and COCOA-NUTS—			
9 The quantity fold exceeding six pounds weight, the officer of that division to give a certificate to the officer where intended to be removed, expressing the quantity, buyer and feller, and testifying the payment of the duties —————	10 Geo. I.	10	{ 15 35
10 ———— Removed without such certificate, forfeited, with the package —————			
11 ———— The certificate to limit the time it is to continue in force —————	10 Geo. I.	10	16
12 ———— Sold or consumed in quantities under six pounds weight, the dealers to keep an account daily, in a book provided by the commissioners of the inland duties; which, when filled up, is to be returned upon oath, and another new one granted. The said books to lie open to be perused by the officers. Upon refusal or neglect, the offender to forfeit 100 l. —————	10 Geo. I.	10	35
13 ———— Another book to be kept for quantities above six pounds weight, which must not be removed without a permit, expressing the quantity, quality, seller, buyer, place, and payment of duty, or that they were condemned as forfeited —————			
14 ———— More than six pound weight found in the custody of the keeper of any publick house, shop, &c. such persons to be deemed dealers within the meaning of this and the Act 10 Geo. I. cap. 10. —————	11 Geo. I.	30	4
15 ———— Officers of the customs, or inland duties, assaulted or obstructed in the seizure, the goods rescued, or the package damaged after seizure; the offender to forfeit 50 l. —————	10 Geo. I.	10	40
16 ———— Officers to take an oath for the faithful execution of their office —————	10 Geo. I.	10	43
——— <i>Vide Arrack</i> 1, 4, 5, 6.			
17 COFFEE, TEA, and CHOCOLATE— Oaths enjoined on the fellers or dealers, relating to their trade and entries, by 10 Geo. I. cap. 10. may be administred by such persons as the commissioners shall appoint within the bills of mortality, and by the collectors and supervisors in other parts of <i>Great-Britain</i> —————	11 Geo. I.	30	11
18 ———— Upon an officer's oath of suspicion of untrue entries, the commissioners, or a justice of peace, to summons the dealers, with their entry-books, and examine them upon oath. The penalty for neglect or refusal of attendance 20 l. —————	11 Geo. I.	30	12
19 COFFEE, TEA, and COCOA-NUTS— Security given for the exportation, may be discharged by certificate of their being landed in foreign parts, —————			

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	Year and Reign.	Chap	Seet.
under the common seal of the chief magistrates, or under the hands and seals of two known <i>British</i> merchants there residing; or upon proof that they were taken by enemies, or perished at sea	10 Geo. I.	10	{ 26 30
20 COFFEE, TEA, and COCOA-NUTS—Not entered and warehoused, to be deemed as run, and unlaw- fully imported; and may be seized, with the package and carriages, &c.	10 Ann. 10 Geo. I.	26 10	35 27
21—Payment of the duties, or the lawful condem- nation, as forfeited, disputed, proof to lie on the owner or claimer	10 Geo. I.	10	28
22—Warehouse-keepers, who are to be appointed by the commissioners of the Customs, and the officer of the Inland duties there attending, each to keep books of all Coffee, &c. brought in and carried out, with the particular quantities for home-con- sumption, exportation, and remaining; and to transmit an account in writing, and upon oath, every six months, to their respective commissio- ners; who, in one month after, are to cause the said warehouses and accounts to be inspected. Warehouse officers offending, rendered incapable, and to forfeit 100 l.	10 Ann. 10 Geo. I.	26 10	36 29
23—Proprietor and inland officer to affix a separate lock upon each warehouse, and the officers to attend at all reasonable times to admit the pro- prietors to view, sort, or remove their goods—	10 Ann. 10 Geo. I.	26 10	37 30
24—Not less than an hundred weight of each sort to be delivered out of a warehouse at one time; unless brought in, or sold in less quantities—	10 Geo. I.	10	34
25 COFFEE and TEA—To be warehoused at importa- tion, pag. 71, 108.			
—The inland duty, if to be consumed in <i>Great-Bri- tain</i> , pag. 71.			
—May be exported upon security, pag. 71.			
26—Seized within the limits of the city of <i>London</i> , or <i>Edinburgh</i> , and condemned, are to be there publicly sold—	12 Geo. I.	28	1
27—Seized in any other ports; after condemnation, are to be brought to, and publicly sold in <i>Lon- don</i> or <i>Edinburgh</i> —	12 Geo. I.	28	1
28—The seizer to be allowed one-third part of the full sum sold for, free from all charges of con- demnation and sale—	12 Geo. I.	28	2
29 COFFEE BERRIES—Roasting-houses, with pro- per attendance to be provided by the commissio- ners of the inland duties; to which the berries are to be carried, with a certificate of the pay- ment of duty: for the roasting whereof, to pay 8 s. per hundred weight—	10 Geo. I.	10	31

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	I N D E X.	Year and Reign.	Chap	Sect.
30	COFFEE BERRIES—But if the proprietors send a roaster, then to pay only 3 s. per hundred weight —————	10 Geo. I.	10	32
31	Roasted for sale elsewhere than in such houses, forfeited, with 5 s. for every pound weight —————	10 Geo. I.	10	33
32	Officers not attending the roasting, forfeit for the first offence 10 l. and for the second 20 l. and rendered incapable —————	10 Geo. I.	10	34
33	COFFEE roasted—Butter, lard, grease, water, or other materials mixed therewith, to increase the weight, the penalty 100 l. —————	5 Geo. I. 11 Geo. I.	11 30	23 9
34	COFFEE, TEA, BRANDY, RUM, or other foreign EXCISEABLE LIQUORS, seized after the 24th of June 1726, the respective commissioners may cause the same to be proceeded against, according to the several laws now in force —————	12 Geo. I.	28	1
35	Officers of the Customs, or others, are not entitled to the benefit of the seizures, unless notice be given to the next officer of Excise, within 48 hours after seizure, who must take an account of the species and quantities —	12 Geo. I.	28	6
36	Such goods not to be removed without a permit, signed by the officer of excise or inland duties, upon penalty of re seizure by any other officer —————	12 Geo. I.	28	6
37	Officers of the Customs, Excise, or Inland duties, are not to deal or trade therein; upon forfeiture of office, and 50 l. and rendered incapable —————	12 Geo. I.	28	7
38	No Coffee may be put on board any vessel in his majesty's plantations in America, till the planter, or his known agent, has made oath in writing, before two justices of the peace near the place where it grew, that <i>it is actually of the growth and produce of such planter's or grower's plantation, lying in the district, division, or parish of</i> <i>, within the island or colony of</i> ; which oath must be produced to the collector, comptroller, or naval-officer, by the person who enters the Coffee, before the shipping thereof for Great-Britain; who is also to make oath before the said officers, that <i>it is the very same Coffee mentioned in the planter's oath.</i> A certificate of which oath must be delivered by the said officers to the commander of the vessel on which the Coffee is to be shipped, who is likewise, before clearing his vessel, to make oath, that <i>he has received such, and no other Coffee on board, and that he will take no other on board before his</i>	5 Geo. II.	24	3

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	Year and Reign.	Chap	Sect.
<i>arrival in Great-Britain, and making a report of his lading there. For which affidavit and certificate the officers are to receive as a fee 5 s.</i>			
39 COFFEE BERRIES—All certificates of such affidavits must be produced by the commander of the vessel to the collector and comptroller of the port where the ship unlades, at the time of making his report, together with a certificate from the collector and comptroller of the Customs and naval-officer of the place where the Coffee is shipped, or two of them, of the quantity, the packages, and the marks, numbers, and weights of each package; and he is also to make oath, that <i>the Coffee was taken on board, as expressed in the certificates; and that, after his departure, he did not take, or suffer to be taken on board, any Coffee either at sea or elsewhere, and that all on board his ship is mentioned in the said certificates</i> —			
40 — Upon entering the Coffee, and paying or securing the duties, a mark is to be set on each parcel, denoting it to contain Coffee of the <i>British</i> plantations, and where, and by what ship imported —			
41 — Thereupon it is to be lodged in a warehouse, as directed by 10 Geo. I. cap. 10. —			
42 — The person who enters the Coffee with the collector of the inland duties, must deliver to him a certificate of the affidavit of the growth of the Coffee in the <i>British</i> plantations, made before the officers there, with the commander's oath at the port where it was shipped, and the planter's oath, or a copy thereof, together with the certificate of the package, marks and numbers of the Coffee, to remain with him —	5 Geo. II.	24	3
43 — Any person convicted of falsely making any oath as above directed, is to forfeit 200 l. and suffer 12 months imprisonment —	5 Geo. II.	24	5
44 — Any person convicted of forging a certificate of such oath, or knowingly publishing such certificate, forfeits 200 l. —			
45 — No commander of a vessel may take in at any of his majesty's plantations, or other place in <i>America</i> , or at sea, or land in any of the said plantations, Coffee of the growth of any foreign country (except what is regularly exported from <i>Great-Britain</i>) or suffer the same to be done; on pain of forfeiture of such Coffee and 200 l. and also suffering 12 months imprisonment —	5 Geo. II.	24	4

I N D E X.

	Year and Reign.	Chap	Sect.
COIN of gold and silver (except foreign upon 1 entry) may not be transported without the King's licence, upon forfeiture thereof, or the value to the King —————	9 Edw. III.	1	1
2 ——— Found by the King's searchers in the custody of persons going out of the realm, without the King's licence, forfeited, except their reasonable expences: the discoverer to have $\frac{1}{4}$ part of the forfeiture —————	38 Edw. III. 5 Rich. II. 2 Hen. IV. 2 Hen. VII. 19 Hen. VII.	2 2 5 6 5	1 1 1 1 1
3 ——— Searchers willingly suffering the same, forfeit their office, and all their goods, and to be imprisoned a year ————— ——— Any person proving it, to have half — ——— But <i>vide Bullion</i> 1, 2, 3.	15 Car. II.	7	12
4 ——— No false or counterfeit money allowed to be current here, may be brought into the kingdom to be uttered; upon forfeiture thereof, and the of- fenders to be judged guilty of high treason —	9 and 10 Edw. III. } 1 and 2 Phil. & M. }	2 11	1 2, 3
5 ——— Imported, <i>vide Bullion</i> 4.			
6 ——— Silver money tendered, being diminished other- wise than by reasonable wearing, or suspected to be counterfeit, may be cut, broke, or defaced; and if it prove to be counterfeit, the person ten- dering must bear the loss; but if due weight, and lawful money, the person cutting, breaking, or defacing, is to take it at the rate coined for —	9 & 10 W. III.	21	1
7 ——— Disputes about such money, to be determined by the mayor, chief officer, or justice of the peace of the place; who may, for their information, administer an oath to any per- son —————	9 & 10 W. III.	21	1
8 ——— Receivers general of any branch of his ma- jesty's revenue, are to cut, break, or deface any piece of counterfeit or unlawfully dimi- nished silver money, that shall be tendered to them for the use of his majesty, and are to weigh all silver money by them received; and if found to be faulty, must not be receiv- ed by or from them in the Exchequer ——— ——— <i>Vide Silver</i> 3.	9 & 10 W. III.	21	2
COMBS, <i>vide Woollen caps</i> .			
COMMISSIONERS of the land-tax, <i>vide Ships</i> 7, 20, 22.			
COMPOSITIONS for petty seizures, see page 18.			
—— For frauds or seizures, <i>vide Informations</i> 5, 6. <i>Seizures</i> 9. <i>Spice</i> 5. <i>Wool</i> 43.			
COMPUTATION of the duties. Examples thereof from pag. 315 to pag. 358. —— <i>Vide also the respective Branches</i> .			
CONSTABLES, <i>vide Cattle</i> 2. <i>Coffee</i> 8. <i>Officers</i> 27, 29. <i>Tobacco</i> 63, 64.			

I N D E X.

CHIEF CONSTABLE, *vide Ships* 7, 20, 22.COPPER, *vide Metal*.COPPER ORE, *vide Plantations* 9, 10, 60.COPPER BARS not to be allowed any drawback, unless imported from the *East-Indies*, or the coast of *Barbary*, and exported by *British* —

9 & 10 W. III.	26	19
12 Arn.	18	4, 5
13 Geo. I.	27	1
15, 16 Geo. II.	35	4
26 Geo. II.	32	2

CORKS, *vide Goloches*.CORN—The quarter to contain eight bushels stricked,
1 each bushel containing eight gallons —

15 Rich. II.	4	1
11 Hen. VII.	4	1
22 Car. II.	13	1

And on payment of the bounty on exportation, 224 pounds of wheat meal, or other ground corn, are adjudged equal to four bushels of the like corn unground —

24 Geo. II.	56	1
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2—or GRAIN imported, the subsidy thereon by 12 Car. II. cap. 4. was increased by 15 Car. II. cap. 7. and afterwards further increased in manner following.

Old sub.

Wheat not exceed. 53 s. 4 d. per Qr. 0 16 0

exceed. 53 4 } — 0 5 4

and not above 80 0 } — 0 16 0

Rye not exceeding 40 0 — 0 16 0

Barley or Malt, } 32 0 — 0 16 0

Buck wheat — } 32 0 — 0 16 0

Oats — 16 0 — 0 5 4

Pease — 40 0 — 0 16 0

per quarter.

22 Car. II.	13	1
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And vide the whole particularly explained, page 111, 112, 113, 114.

3—Imported—Justices of the peace for the several counties, at every quarter-sessions, are to give in charge (in open court) to the grand jury to make enquiry and presentment upon their oaths of the common market-prices of middling *English* corn; which presentment is to be made in open court, and certified by the justices in writing to the chief officer and collector of the Customs, to be hung up publickly in the Custom-house, that the duties may be collected according to the said prices —

5 Geo. II.	12	1, 2, 3
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4—In the city of *London* the mayor, aldermen, and justices, in the months of October and April, are to determine the prices of middling *English* corn, by the oaths of two or more honest persons skilled in the prices, being neither cornchandlers, mealmen, factors, or merchants, &c. interested in the Corn, but substantial housekeepers living in *Middlesex* —

1 Jac. II.	19	3, 4
5 Geo. II.	12	4

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	Year and Reign.	Chap	Sect.
or <i>Surrey</i> , having each a freehold estate of 20 l. or a leasehold of 50 l. per annum, and by such other ways and means as they shall think fit; and to certify the same as above			
5 CORN—But justices omitting or neglecting to determine the prices, the collector of the Customs must receive the duties according to the lowest prices of the several sorts rated by the Act of 22 Car. II. cap. 13. as in pag. 111, 112, 113, 114. ——— ——— <i>Vide Isle of Man</i> 1. <i>Goods inwards</i> 6. <i>Viſtuals</i> 3.	2 Geo. II.	18	3
6—As Wheat, Rye, Barley, Malt, Beans, Pease, and all other sorts of Corn and Grain, ground or unground, and Bread, Biscuit or Meal, may be exported free of all duties ———	12 Car. II. 11 & 12 W. III. 1 Ann. 5 Ann. 6 Ann. 7 Ann.	4 20 13 27 19 7	12 4 2 1 1 28
7—Exported, the bounty and regulations of exportation, pag. 360.			
8—No warrant, cocket, &c. to be granted for transporting or carrying forth to the open sea any foreign Corn after importation, from any port or haven within <i>England, Wales</i> , or the town of <i>Berwick upon Tweed</i> , to any other port or haven of the same ———			
9—No person may so transport, or cause to be so transported, or carried forth to the open sea, from any port, haven, creek, or road or member thereof, within <i>England, Wales</i> , or the town of <i>Berwick upon Tweed</i> ; or lade, or cause to be laden in any vessel, in order to be landed in any other port, haven, or place of the same, any foreign Corn, or foreign Corn mixed with <i>English</i> corn, upon forfeiture of the said Corn, and 20 s. for every bushel thereof, and also the ship or vessel, with her guns, tackle, and furniture	5 Geo. II.	12	5
10—The master or mariners of such vessel being convicted of knowingly aiding and assisting in such offence, are to suffer three months imprisonment, without bail or mainprize — ——— <i>Vide Fees</i> 19. <i>Malt.</i> <i>Ships</i> 50.			
CORONERS, <i>vide Ships</i> 7, 20, 22.			
CORSES, <i>vide Silk wrought</i> 3. <i>Woollen caps.</i>			
COTTON manufactures from <i>India</i> —The duty and drawback, pag. 350, 355. ——— <i>Vide Callicoes</i> 2.			
COWRIES—The duty and drawback, pag. 352.			
CRUIZERS, <i>vide Wool</i> 44, 45.			

I N D E X.

	Year and Reign.	Chap	Sect.
CULM , <i>vide Coals.</i>			
CUPBOARDS , <i>vide Girdles.</i>			
CURRENTS , <i>vide Goods inwards</i> 6.			
CUSTOMS.			
1—The Branch distinguished by that title contained between pag. 3 and pag. 18.			
2—In <i>England</i> and <i>Scotland</i> , to be under the ma- nagement of one or more commissioners for the whole united kingdom —————	9 Geo. I.	21	1
3—The number of the commissioners may be in- creased by his majesty's commission under the great seal —————	9 Geo. I.	21	2
— <i>Vide Britain, Laws.</i>			
CUTWORK , <i>vide Bonelace.</i>			
CYDER , <i>vide Beer.</i>			
D.			
DAGGERS , <i>vide Bits, Woollen caps.</i>			
DAGGER BLADES , <i>vide Bits.</i>			
DAMAGES on goods imported (except Tobacco and Wines) are to be adjusted by two indifferent mer- chants upon oath; to be chosen by the principal officers, &c. <i>Rule 11. pag. 310.</i>			
— <i>Vide Tobacco</i> 7, 9. <i>Wine</i> 8, 9.			
—To be rebated on debentures, <i>vide Debentures</i> 7.			
DAVIS'S Streights , <i>vide Greenland.</i>			
DEAL-BOARDS , Fir-timber, Grocery, Olive-oil, Pitch, Pot-ashes, Rosin, Salt, Spicery, Tar, To- bacco, or Wines (other than Rhenish wines) may not be imported from the <i>Netherlands</i> or <i>Ger-</i> <i>many</i> , on forfeiture of the ship and goods ———	13 and 14 Car. II.	11	23
except { <i>Hungary</i> wines from <i>Hamburg</i> ———	1 Ann.	12	112
Deal-boards, Fir-timber, Fir-planks, and Masts of the growth of <i>Germany</i> , which may be imported from thence only by <i>British</i> , in <i>British</i> -built ships owned by <i>British</i> , upon payment of the like duties, as if from <i>Norway</i> ———	6 Geo. I.	15	1, 2, 3
Spicery by licence, <i>vide Spicery.</i>			
— <i>Vide Wood.</i>			
DEBENTURES , or certificates for drawing back du- ties upon the exportation of goods, must, before written or printed, be stamped, upon payment of 8 d. for every skin, sheet, or piece of vellum, parchment or paper. Penalty on the writer or printer 10 l. besides full costs of suits; on the	9 Ann.	23	{ 22 24 26 officer

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	Year and Reign.	Chap.	Sect.
officer that signs, loss of office, besides the afore- said penalties, and the certificate or debenture not good, till it be stamped, and 5 l. paid besides the stamp-duty			
2 DEBENTURES—Counterfeiting such stamps, fe- lony	9 Ann.	23	32
3—Upon altering the stamps, debentures, &c. marked with the old stamps, may be chang- ed within sixty days after proclamation: those not brought in by that time of no use	9 Ann.	23	30
4—For duties to be drawn back upon the re-ex- portation of goods, must be sworn to by the true exporter only, as being either interested in the propriety and hazard of the goods, or so employed by commission in the direction of the voyage, as to be able to judge whether the goods be really, and <i>bonâ fide</i> , exported, &c. — — <i>Vide Isle of Man</i> 7.	4 & 5 W. & M.	15	13
5—For Cinnamon, Cloves, Mace, and Nutmegs, oath to be made thereon by the exporter, that all the goods entered and shipped as there certified, are really and truly exported for parts beyond the seas, on his own account, if he acts for him- self; or if he acts by commission, then on the account of such person or persons for whom the deponent acts in the direction of the voyage; and that none of the said goods have been since landed, or are intended to be relanded in <i>Great- Britain</i> , or the <i>Isle of Man</i> —	6 & 7 W. III. 12 Geo. I.	7 28	5 24
6—For Tobacco, may be made in one or more parchment or parchments, and the oath printed thereon, to be signed and sworn to by the ex- porter, that all the Tobacco entered and shipped as there certified, is really and truly exported for parts beyond the seas, on his own account, if he acts for himself; or if he acts by commission, then on the account of such person or persons for whom the deponent acts in the direction of the voyage; and that none of the said Tobacco has been since landed, or is intended to be re- landed in <i>Great-Britain</i> , or the <i>Isle of Man</i> (or <i>Ireland</i> , unless for Tobacco regularly shipped for that place) — — <i>Vide Tobacco</i> 25, 26, 27.	7 & 8 W. III. 6 Geo. I. 12 Geo. I.	10 21 28	5 50 24
7—Allowances on damaged goods, and discounts made inwards, to be rebated, or defaulted on debentures —	13 and 14 Car. II. 6 Geo. I. 9 Geo. I.	11 12 21	12 2 6
— <i>Vide Fish</i> 13. <i>Salt</i> 32, 48.			

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DENIZENS, <i>vide Aliens</i> 1, 2, 3, 4. <i>Goods inwards</i> 21. <i>Goods outwards</i> 13. <i>Plantations</i> 40.			
DENMARK—The trade thither free to all persons —	25 Car. II.	7	6
DIAL-PLATES for clocks or watches, <i>vide Silver</i> 12.			
DIAMONDS, Jewels, Pearls, and Precious stones, to 1 pass inwards and outwards without warrant or fee, pag. 405. —————	6 Geo. II.	7	1
2—May be imported or exported in any ship or vessel —————	6 Geo. II.	7	4
DICE, for the circumstances of prohibition, <i>see Woollen caps</i> , and 10 Ann. cap. 19. § 165.			
DISCOUNTS, <i>vide the several Branches</i> , and also <i>De- bentures</i> 7. and <i>Tobacco</i> 1, 5.			
DISHES, <i>vide Tin</i> , ——— vocat. Chaffing-dishes, <i>vide Girdles</i> , <i>Woollen caps</i> .			
DISPATCHES, or Certificates, altered, counterfeited, or falsified, <i>vide Officers</i> 39.			
DRAWBACKS on foreign goods—The time for re- 1 payment thereof extended to three years, after the 24th of June 1721 —————	7 Geo. I.	21	10
——— <i>Vide Sugar</i> 2.			
2—Directions for the computation thereof, under the several Branches; and for the regulations of exportation, <i>vide Rule</i> 2, 4, 6. pag. 308, 309.			
3—Allowances and abatements upon, or out of any duties now in force, to continue till those duties cease —————	3 Geo. I.	7	40
4—The oaths of the merchants importing and ex- porting, required to obtain the drawback of fo- reign goods, affirming the truth of the officer's certificate of the entry and due payment of the duties, may be made by the agent or husband of any corporation or company, or by the known servant of any merchant, usually employed in making his entries, and paying his customs —	2 and 3 Ann.	9	14
5—Not to be allowed for any foreign goods export- ed to the <i>Isle of Man</i> —————	12 Geo. I.	28	21
6—Foreign goods entered outwards—If less in quantity or value than is expressed in the ex- porter's certificate be fraudulently shipped out, the goods therein mentioned, or their value, are for- feited, and no drawback to be allowed for the same —————	13 and 14 } Car. II. }	11	12
——— <i>Vide Goods outwards</i> 19. <i>Tobacco</i> 17.			
7—Foreign goods entered outwards by certificate, in order to obtain the drawback, not shipped and exported, or reloaded in <i>Great-Britain</i> (unless in case of distress to save them from perishing, which must be forthwith signified to the officers of the			

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Customs) are to lose the benefit of the drawback, and are forfeited, or their value, with the vessel and boats, horses, carriages, &c. employed in the relanding thereof: and the persons concerned in the unshipping or relanding, or to whose hands the goods shall knowingly come, or by whose privity, knowledge, or direction, they are re- landed, are to forfeit double the amount of the drawback	13 and 14 } Car. II. } 8 Ann.	11 13	12 16
—To be sued for within five years after com- mission of the offence			
— <i>Vide Goods outwards</i> 16, 17, 18, 19. <i>Isle of</i> <i>Man</i> 5, 6. <i>Salt</i> 30, 31, 33, 41.			
8 DRAWBACKS—The seizure of the horses, or other carriages, and the vessels or boats, if of the burthen of 15 tons or under, may be ad- justed by two or more justices of the peace, in the same manner as Brandy, &c. by 6 Geo. I. cap. 21.	8 Geo. I. 27 Geo. II.	18 18	{ 16 17 5
— <i>Vide Goods outwards</i> 19.			
9—Officers of the Customs conniving at, or assisting in any fraud relating to certificate goods, besides other penalties, are to forfeit their office, be ren- dered incapable, and to suffer six months im- prisonment, without bail or mainprize	8 Ann.	13	17
10—Masters or other persons belonging to any ship assisting in, or conniving at the fraudulent reland- ing of such goods, besides other penalties, are to suffer six months imprisonment, without bail or mainprize			
11—Bonds given for the exportation of certificate goods to <i>Ireland</i> , must not be delivered up, nor drawback allowed for any goods, till a certifi- cate under the hands and seals of the collector, comptroller and surveyor of the Customs, or any two of them, of some port in <i>Ireland</i> , be pro- duced, testifying the landing; the condition of the bonds being to produce such certificate in six months from the date thereof	8 Ann. 5 Geo. I. 27 Geo. II.	13 11 18	18 5 4
12—Such certificates not produced in time, the commissioners of the Customs may put the bonds in suit			
— <i>Vide Salt</i> 32.			
13—Frauds committed in the exportation of To- bacco, or any other goods, discovered to any of- ficer of the Customs, by any person (except the exporter) such person to have one half of the officer's or prosecutor's share of what shall be recovered; the charge of prosecution being first deducted: the commissioners of the Customs to	9 Geo. I.	21	7

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cause such charges to be equally paid by the crown and the prosecutor. Persons aiding the exporter in such frauds, discovering their offence, shall be acquitted —————			
— <i>Vide Debentures. Tobacco</i> 21, 23, 25, 26, 59, 68.			
14 DRAWBACK of excise on <i>British</i> -made candles exported —————			pag. 376.
— on Hides, Calve-skins, Sheep and Lamb-skins, tanned, &c. —————			376.
— on <i>British</i> -made soap —————			377.
— on <i>British</i> -made paper —————			378.
— on Silks, Silk handkerchiefs, Callicoes, and Stuffs, printed, painted, &c. —————			379.
— on <i>British</i> -made starch —————			380.
— on Boots, Shoes, and Manufactures of wrought leather —————			380.
— on <i>British</i> -wrought plate —————			381.
— on <i>British</i> -made glass —————			381.
— on <i>British</i> salt —————			382.
— <i>Vide Allowances and Bounties.</i>			
DRIPPING-PANS, <i>vide Woollen caps.</i>			
DRUGS rated—The duties and drawbacks, from page 120 to page 146.			
DRUGS unrated—The several sorts, with the duties and drawbacks, pag. 147, 148.			
DRUGS—Examples of the computation of the duties, pag. 323, 324, 342.			
— <i>Vide Callicoes</i> 1. <i>East-India</i> 40.			
DUTIES—The several Branches, from page 3 to page 74.			
2—The total net duties to be paid inwards, by <i>British</i> and strangers, and to be repaid or drawn back upon exportation, from pag. 79 to pag. 275.			
3—Directions for, and examples of the computation, from pag. 315 to pag. 358.			
4—Outwards, pag. 48, 49, 50, 51, 62. and from pag. 279 to pag. 306.			
— <i>Vide Aliens</i> 16.			
5—Coastwise, pag. 52, 53, 54, 307.			
6—Of Excise and Customs payable to his late majesty for his life, continued from 11 June 1727 to his present majesty, for his life —	1 Geo. I.	2	7
	1 Geo. II.	1	1, 2
			3, 4
			6
— <i>Vide Prize</i> 3.			
— <i>Rule</i> 27. pag. 313.			
7—In the <i>British</i> plantations, <i>vide Plantations</i> 24, 25, 26, 52.			

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DYING goods exempted from the New, One-third, and Two-third subsidies, and the Additional duty on spice, &c. are, Alum of all sorts, Antimonium (except crudum), *British* berries from the plantations, Cakelack, Cassumba, Copperas of all sorts, *French* berries, Grain or Scarlet-powder, Grains of *Portugal* or *Rota*, Grains of *Sevil* in berries, Litharge of all sorts, Platain, Salt-petre, Weld, Woad

Which may be imported, after 25 March 1722, free of all duties, provided entry and other requisites of law be performed as before, are, Agarrick, Annotto, Antimonium crudum, Aqua fortis, Argol, Arsenick, Bayberries, Brazil wood, Braziletto wood, Cochineal, Cream of tartar, Fustick, Galls, Gum arabick, or Gum seneca, Indico of all sorts, Isinglass, Litmus, Logwood, Madder of all sorts, Madder roots, Nicorago wood, Orchal, Orchelia (or Archelia or *Spanish* weed), Pomegranate peels, Redwood, Safflore, Sal armoniack, Sal gem, Sapan wood, Red Saunders, Shomack, Sticklack, Turnsole, Valonia, Verdigrease: but upon failure of the aforesaid requisites, are to pay as formerly

—But *vide* Gum senega, Branch 37.

—Foreign, liable to duty outwards, inserted alphabetically, pag. 305, 306.

E.

EAST-INDIA—The *Scotch East-India* company, upon paying off their capital stock and interest, to be entirely dissolved, Art. 15.

2—No person may trade thither, till sufficient security be given to the commissioners of the Customs, that all the goods caused by them to be there laden, shall be brought, without breaking bulk, to some port of *England*; which security the *English East-India* company are to give under their common seal, for every ship by them sent out, after the rate of 2500 l. for every 100 tons they are lett for, according to the form prescribed by 6 Ann. cap. 3.

3—But the *South-Sea* company may, by consent of the *East-India* company, under their common seal, send yearly to *Madagascar*, four ships to take in negroes to be transported to *Buenos-Ayres*; having first given security to

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3 and 4 Ann. 1 Geo. I.	4 43	8 3
3 and 4 Ann. 8 Geo. I.	4 15	8 10
5 Ann.	8	1
9 & 10 W. III. 6 Ann.	44 3	68 1
13 Geo. I.	8	1, 2 3, 6 7
3 Geo. II.	14	15 the

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the <i>East-India</i> company not to trade for any other goods —————			
——— <i>Vide South-Seas</i> 5.			
4 EAST-INDIA—The goods imported from thence, must be brought to some port of <i>Great-Britain</i> , and be there unladen, and be openly and pub- lickly sold by inch of candle ; upon forfeiture, or their value —————	9 & 10 W. III. 6 Ann.	44 3	68 2
5—The united company and corporation empowered by these Acts, are to have the whole, sole, and ex- clusive trade to and from thence, and to and from all places between the <i>Cape of Good-Hope</i> and <i>Streights of Magellan</i> , for ever : but subject to redemption of parliament by three years notice, after the 25th of March 1780 ; upon the expirati- on whereof, and repayment to the said company of the capital stock or debt of 4,200,000 l. and all arrears of annuities payable in respect thereof, their right and title to such trade are to cease and determine —————	9 & 10 W. III. 3 Geo. II. 17 Geo. II.	44 14 17	80 9 10 11 12 2 3 14
——— <i>But vide Goods inwards</i> 9.			
6—The trade and corporation of the united com- pany continued, although their fund should be redeemed —————	10 Ann. 17 Geo. II.	28 17	1 12, 15
7—Persons not qualified, going or trading thither, forfeit the ship and goods, and double the value thereof ; one-fourth part to the seizer or in- former, and the other three-fourths to the use of the company, who are to bear the charges of prosecution —————	9 & 10 W. III. 13 Geo. I. 3 Geo. II. 17 Geo. II.	44 8 14 17	80 3 9 12
——— <i>Vide South-Seas</i> 5.			
8—Any of his majesty's subjects (not lawfully au- thorised) going to, or being found in the <i>East- Indies</i> , shall be guilty of an high crime and mis- demeanor, and may be prosecuted within six years, and being convicted thereof, shall be liable to such penalty as the court shall think fit ————	5 Geo. I. 7 Geo. I. 9 Geo. I.	21 21 26	1 1 6
9—Every person so offending may be seized and brought to <i>England</i> , and committed to the next county gaol, by any justice of peace, till sufficient security be given, by natural- born subjects or denizens, for their appear- ance to answer the prosecution ; and not to depart out of the kingdom without leave —————	5 Geo. I. 9 Geo. I.	21 26	2 7
10—Persons trading or going thither, under foreign commissions, forfeit 500 l. —————	5 Geo. I.	21	3
11—The <i>South-Sea</i> company's trade to any of the limits, to which they are entitled, not to be prejudiced by these Acts —————	5 Geo. I. 3 Geo. II.	21 14	5 15

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12 EAST-INDIA—Goods traded for contrary to law, forfeited, with double the value —————	7 Geo. I.	21	3
13—Contracts for ships, in foreign services, to trade thither, void —————	7 Geo. I.	21	2
14—Goods not belonging to the company, or per- sons licensed by them, shipped on board ships bound thither, or taken out of ships from thence, before their arrival, forfeited, with double the value : the master privy thereto, forfeits 1000 l. and all his wages —————	7 Geo. I.	21	4
15—Bills of complaint may be exhibited against illegal traders, for discovery thereof, and recovery of the duty, and 30 l. per cent. to the company —————	7 Geo. I.	21	5
16—Officers not to prosecute for forfeitures and penalties, without the consent of the directors of the company —————	7 Geo. I.	21	7
17—The <i>Levant</i> company's trade to the <i>Levant</i> seas, not to be prejudiced by these Acts ————	7 Geo. I. 3 Geo. II.	21 14	8 16
18—Goods of the product of the <i>East-Indies</i> , may not be imported into any place belonging to the <i>British</i> crown, unless shipped from <i>Great Britain</i> , on forfeiture of ship and goods, or their value : officers of the Customs conniving thereat, or de- laying prosecution, forfeit 500 l. and rendered incapable —————	7 Geo. I.	21	9
——— <i>Vide Ireland 2.</i> —————			
19—None of his majesty's subjects may contribute to, or promote the establishing, or carrying on any foreign company trading to the <i>East-Indies</i> , from any part of the <i>Austrian Netherlands</i> , or any other place ; upon forfeiture of their share in such company, with treble the value : one-third part thereof to the use of his majesty, and two-thirds to the use of the company, if they inform or sue ; otherwise, one-third part of such two-thirds to the use of the informer or suer —————	9 Geo. I.	26	1
20—Bills of complaint may be exhibited for the discovery of offences, and recovery of the single value only ; one-third part where- of for the use of his majesty, and the other two-thirds for the use of the company ————	9 Geo. I.	26	2
21—But if a common informer declares his in- tention of prosecution at law, and instead thereof, the directors shall chuse to have it commenced by bills of complaint, they are to allow him one-third of the aforesaid two-third parts —————	9 Geo. I.	26	3
22—Any of his majesty's subjects accepting of any share in trust, or knowing any other subject to			

have

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have any interest or share in any foreign company, not discovering the same to the united company, within six months, shall forfeit treble the value of such shares, or one year's imprisonment	9 Geo. I.	26	4
23 EAST-INDIA—But making a voluntary discovery to the directors, in writing, within the time afore limited, to have a moiety of the forfeiture	9 Geo. I.	26	5
24—The forfeitures and penalties inflicted by the Acts of 9 and 10 Will. III. 6 Ann. 5 Geo. I. and these Acts, may be prosecuted by the attorney-general, the united company, or any officer of the Customs: one-third part whereof to be for the use of his majesty, one-third to the use of the company, and the other to the use of the officers —	7 Geo. I. 3 Geo. II.	21 14	6 9
25—The united company may export stores, provisions, utensils of war, and necessaries for their garisons and settlements, free of duty, provided the duty would not have exceeded 300l. in any one year —	7 Geo. I.	21	13
26—A Capias in the first process may be issued for offences against any Act for the encouraging and securing the lawful trade thither —	9 Geo. I.	26	8
27—The duty of 5 l. per cent. for the maintenance of ambassadors, &c. is, after 29 September 1714, repealed for goods imported from thence by the <i>English</i> company —	9 & 10 W. III. 6 Ann.	44 17	{ 75 76 77 8
28—Wrought silks, Bengals, and Stuffs mixed with silk or herba, of the manufacture of <i>East-India</i> , <i>China</i> , or <i>Persia</i> , and Callicoes printed, painted, stained, or dyed there, prohibited to be worn in <i>Great-Britain</i> ; and are, upon importation, to pay only the half subsidy —	11 & 12 W. III.	10	1, 10
29—Such goods to be imported into the port of <i>London</i> only, and there regularly entered, upon forfeiture and 500 l. —	11 & 12 W. III.	10	3
30—After entry, to be secured in proper warehouses, approved by the commissioners of the Customs; and not to be taken thence, but in order for exportation, and until sufficient security be given accordingly —			
31—Such security may be discharged, upon certificate under the common seal of the chief magistrate, or under the hands and seals of two known <i>British</i> merchants, at the place where landed, testifying the same, or upon proof that the goods were taken by enemies, or perished at sea —	11 & 12 W. III.	10	2
32—Such bonds not prosecuted within three years, nor judgment obtained within two years after prosecution, void —	8 Ann.	13	{ 24 25

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33 EAST-INDIA—Officers refusing to deliver them up accordingly, are to pay damage and treble damages —————	8 Ann.	13	{ 24 25
34—Proprietors may affix one lock to every warehouse, and may view, sort, or deliver such goods for exportation, in the presence of the warehouse-keeper, who is to attend at all seasonable times —————	11 & 12 W. III.	10	8
35—Found in any place, other than in the aforesaid warehouses, are forfeited; and upon seizure must be carried to the next Custom-house, and after condemnation, are to be publickly sold by the candle for exportation, the buyers giving security accordingly. One third part of the produce of such sale to be paid to the King, and the other two-thirds to the seizer or prosecutor —————	11 & 12 W. III.	10	2
36—The persons knowingly harbouring or selling such goods, are likewise to forfeit 200 l. one-third to the King, two-thirds to the prosecutor —————			
37—The place of the manufacture disputed, the proof to lie upon the owner —————	11 & 12 W. III.	10	4
38—Warehouse-keepers are to enter in a book, every chest, bale, and number of pieces therein contained, brought into, and carried out of the aforesaid warehouses; and every six months, transmit to the commissioners of the Customs, upon oath, an exact account thereof, and of what are then remaining, in order to be by them laid before the parliament in the first week of every session —————	11 & 12 W. III.	10	6
39—Within one month after the aforesaid account has been transmitted, the commissioners are to cause the books and warehouses to be inspected, and the account examined; and if it appears that any goods have been illegally delivered, the warehouse-keeper is to forfeit the value thereof, and 500 l. and be disabled from any publick employment —————			
— <i>Vide Russia 4.</i>			
40—Unrated goods, Callicoes, China ware, and Drugs of the product of <i>East-India</i> or <i>China</i> , landed or taken out of any ship before entry, and security of the duties, or without a warrant from the officers, are forfeited, or their value; $\frac{2}{3}$ to the use of his majesty, who is to bear the charges of prosecution, and $\frac{1}{3}$ to the seizer or suer —————	2 and 3 Ann. 3 and 4 Ann.	9 4	8 11

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41 EAST-INDIA—Wrought filks, Bengals, and Stuffs mixed with silk or herba, of the manufacture of <i>Persia, China, or East-India</i> , or Callicoes painted, dyed, printed, stained there, imported into this kingdom and secured in warehouses (pursuant to 11 and 12 Will. III. cap. 10.) and appearing, upon examination by the proper officer, to be stained or damaged, or unfit for foreign markets, unless cleaned and refreshed, dyed, glazed, or calendered, may by leave of the commissioners of the Customs be taken out to be so manufactured under the care and in the custody of an officer appointed by them; bond being first given, in double the value, to return them again within the time the commissioners shall think reasonable to limit —	15 and 16 Geo. II. }	31	9
42 — The officer to be paid for his trouble by the person at whose request the goods are taken out; and any dispute arising about his allowance, is to be determined by the commissioners —			
43 — The warehouse-keeper, in the account of the goods received into, and delivered out of the warehouses (which he is directed to keep and transmit to the commissioners upon oath every six months, by 11 and 12 Will. III. cap. 10.) is to insert an account of all goods delivered out to be cleaned, &c. in pursuance of this Act, and of what is returned to the warehouse, with the days and times when, and of what is remaining in the care and custody of the officer out of the warehouse —	15 and 16 Geo. II. }	31	10
44 — Any officer intrusted with the care and custody of the goods delivered out, and not returning them again to the warehouse, is to forfeit the value of the goods and 500 l. and be for ever disabled from any publick employment for the future —	15 and 16 Geo. II. }	31	11
45 — The method of ascertaining the values of unrated goods imported from thence not to be altered by the Additional book of rates. <i>Rule 1. pag. 313.</i>			
46 — Directions in regard to the method of entry by bills of lading or sufferance, on proper security for payment of the duties, and examples of the computation of the duties, on goods imported from thence, rated or unrated, from pag. 345 to pag. 355.			
47 — Goods unrated { Manufactured—The duty and drawback, pag. 349, &c. Unmanufactured—The duty and drawback, pag. 349, &c. Prohibited—The duty, p. 355.			

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EASTLAND company—Any <i>British</i> subject may be free of it upon payment of forty shillings for his admission	25 Car. II.	7	7
EMBROIDERY , <i>vide Bonelace</i> . Gold 1, 2, 3, 4, 5, 6, 7.			
ENDORSEMENTS , <i>vide Goods outwards</i> 19. <i>Plantations</i> 14, 15, 16, 17, 18. <i>Wool</i> 61, 62.			
ENGLAND and ENGLISH —These words in the several Acts made before the union with <i>Scotland</i> , are, in the quotations in this book, changed into the words <i>Great-Britain</i> and <i>British</i> , by virtue of	5 Ann.	8	1
— <i>Vide Britain</i> . <i>Ports</i> 1.			
ENTRIES inwards, <i>vide Bills</i> . <i>Goods inwards</i> 21, 22, 51. <i>Plantations</i> 67.			
—Outwards, <i>vide Bills</i> . <i>Goods outwards</i> 4.			
EWERS , <i>vide Tin</i> , <i>Woollen caps</i> .			
EXCHEQUER in <i>Scotland</i> —Established for the deciding questions concerning the revenues of Customs and Excise, in like manner, and with like power as the court of Exchequer in <i>England</i> —	5 Ann.	8	
1—Officers of the Customs, Excise, &c. subject to the rules of that court	6 Ann.	26	1, 6
2—Four terms to be kept in every year, viz. Whitsontide, from 1 to 22 June; Lammas, from 7 to 26 July; Martinmas, from 3 to 29 November; and Candlemas, from 23 January to 12 February; all inclusive	6 Ann.	26	11
3—	6 Ann.	26	9
— <i>Vide Goods inwards</i> 1. <i>Goods outwards</i> 1. <i>Ports</i> 1, 4. <i>Victuals</i> 2.	7 Ann.	15	1
EXCISEABLE liquors, <i>vide Arrack</i> 1. <i>Brandy</i> 6, 7, 8, 9, 10. <i>Coffee</i> 34, 35, 36, 37.			
EXCISE —See Branches N ^o 40, 41, 42. and the several drawbacks and repayments, from pag. 375 to 383.			
EXTENT , <i>vide Officers</i> 49. <i>Tobacco</i> 55.			
F.			
F EE S payable to the officers of the Customs in the port of <i>London</i> ; a table thereof from pag. 400 to pag. 405.			
1—Goods not paying 20 s. custom, whether inwards or outwards, to pay but half fees, pag. 408.			
2—For butter, corn, grain, meal, and other goods which may be exported free, carried to or from any place within the port of <i>London</i> , to be only 3 s. 5 d. and such goods to pass by transfire, without cocket or bond	1 Ann.	26	1
3—For corn not exceeding 50 quarters, or hops not exceeding 50 bags, to be only 1 s. 8½ d.	1 Ann.	26	2
4—For a cocket or certificate outwards, to be paid in one sum to the officer granting the same.			
5— <i>Rule</i> 25. pag. 312.			

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6 FEES—In other ports than <i>London</i> , to be such as were taken in the fourth year of the reign of Jac. I. till otherwise settled by parliament ————	12 Car. II.	4	8
7—In <i>London</i> , copies of the Table of fees, and of the Order of the House of Commons establishing the same, to be set up to publick view in the Custom-house, in such places where the fees or any of them are received, pag. 401.			
8—Payable to the officers of the Customs in any port—For a post-entry, when the custom is under 5 s. nothing; exceeding 5 s. and under 40 s. sixpence; above 40 s. the same fees as for the prime entry, pag. 405.			
9—But one fee to be paid by <i>British</i> , for his own goods entered at one time in one ship, though the duty be distributed into several offices, pag. 405.			
10—The merchants are to pay for weighing all goods short entered above 20 s. custom; and for opening all goods short entered above 10 s. custom; but if duly entered, not to be at any charge, pag. 405.			
11—Goods in partnership, to pass as the property of one person, pag. 405.			
12—Societies or companies of merchants trading with a joint stock, and entring a whole ship's cargo inwards in one entry, the officers may take such gratuity as they shall voluntarily give them, page 404.			
13—Unlawful, exacted by officers; penalty, loss of employment, and incapacity to hold any office in the Customs for the future, and to be liable to double costs and damages. <i>Rule the 24th, pag. 312. and Order of the Commons, pag. 400. —</i> — <i>Vide Officers 8, 59.</i>	13 and 14 Car. II. }	11	34
14—Legal, not paid, dispatches may be stopped, pag. 400, 401.			
15—None to be paid for foreign coin and bullion inwards and outwards, <i>vide page 405. and Bullion 1.</i>			
16—Nor for diamonds, precious stones, jewels and pearls, inwards and outwards, pag. 405.			
17—Nor for fish by <i>British</i> , in <i>British</i> shipping, inwards, outwards, or coastwise, pag. 405.			
18—None to be paid for goods under the value of 5 l. in the Book of rates, paying for subsidy 5 s. or less, pag. 405, 408. ————	12 Car. II.	4	8
19—Nor for corn exported, nor corn debentures ————	1 W. and M. 12 & 13 W. III.	12 10	2 91
20—Nor for fish and flesh debentures ————	9 & 10 W. III. 7 Ann.	44 11	21 2, 10
21—Nor for gunpowder debentures or certificate ————	4 Geo. II.	29	1
22—Nor for salt debentures ————	9 & 10 W. III.	44	13
23—Nor for the premium on naval-stores, page 387.		24	FEES

I N D E X.

A C T S.

	Year and Reign.	Chap.	Sect.
24 FEES—Nor for any entry, warrant, debenture, certificate, cocket, &c. in relation to the One-third or Two-third subsidies only, upon forfeiture of 40 l. for each duty: $\frac{1}{3}$ to his majesty, and $\frac{2}{3}$, besides costs of suit, to the party grieved ———	2 and 3 Ann. 3 and 4 Ann.	9 5	4 3
25—Nor for passing of debentures for goods chargeable with any additional duties, more than was before payable for debentures for repayment of the half subsidy; nor any fee for any oath administered upon this Act ———	4 & 5 W. & M.	5	15
FELONS and FELONY, <i>vide Goods inwards</i> 34, 55, 61, 73, 75, 76, 78, 80. <i>Hides</i> 3. <i>Linen</i> 3. <i>Mediterranean passes</i> . <i>Officers</i> 32. <i>Quarentine</i> 2, 4, 9, 15, 16. <i>Sheep</i> 2. <i>Ships</i> 11, 13, 23, 61. <i>Wool</i> 50.			
FIGS, <i>vide Goods inwards</i> 6.			
FIR, <i>vide Deal-boards</i> .			
FISH, taken or imported by strangers, may not be dried within <i>Great-Britain</i> , to be sold, upon forfeiture, or the value, to any person that will seize the Fish, or sue for the value; to be applied to the repair and maintenance of the port, &c. ———	13 Eliz.	11	6
2—Herring, Cod, Pilchards, Salmon, or Ling, fresh, salted, dried, or bloated; Grill, Mackarel, Whiting, Haddock, Sprats, Colefish, Gullfish, Congers, any sort of flat Fish, and any sort of fresh Fish, may not be imported in any foreign ship into, or sold in, <i>England</i> , having been taken by, bought of, or received from foreigners, or out of a foreigner's ship (except protestant strangers inhabiting this kingdom) upon forfeiture thereof, and the ship and tackle, and also 100 l. by every offender herein ———	15 Car. II. 18 Car. II. 10 & 11 W. III. 1 Geo. I. 9 Geo. II.	7 2 24 18 33	16 2 13 1 1
Except { Eels, Stockfish, Anchovies, Sturgeon, Botargo, and Cavear ———	32 Car. II. 10 and 11 Will. III. 1 Geo. I.	2 24 18	7 13 3
{ Lobsters, or Turbets, which may be imported in any ship, and by any person, whether of <i>British</i> or foreign catching ———	1 Geo. I.	18	10
3—Masters of smacks, hoys, &c. bringing in Fish of foreign taking, &c. are to forfeit 50 l. ———	1 Geo. I. 9 Geo. II.	18 33	2 1
4—But prosecution must be commenced within 12 months after the offence be committed	1 Geo. I. 9 Geo. II.	18 33	9 2
5—The forfeitures above may be recovered by any informer in any of the courts in Westminster-hall, and distributed one moiety to the informer, and the other moiety to the poor of the parish where the offence is committed ———	9 Geo. II.	33	1

I N D E X.

	Year and Reign.	Chap.	Sect.
6 FISH—Herrings, Pilchards, Scads, Codfish, Ling, Hake, Salmon, or dried red Sprats, by whomsoever caught or cured, may not be imported, unless oath be made before the salt officer, by the owner of the Fish, or master of the vessel, that all the salt wherewith they were cured, was taken on board in <i>Great-Britain</i> , mentioning the time and place, and that no drawback was, or is intended to be obtained for the same, upon forfeiture, and double the value —————	1 Ann. 2 and 3 Ann.	21 14	14 13
7—Herrings, white or red, to be packed in lawful barrels, justly and exactly laid by sworn packers, who are to brand the cask with a mark denoting the gauge, quantity, quality, and condition of the Herrings, and the place where packed. Magistrates neglecting to appoint and swear such packers yearly, forfeit 100 l. —————	15 Car. II. 5 Ann.	16 8	1 art. 8
8—Herring barrels to contain 32 gallons ———	13 Eliz. 5 Geo. I.	11 18	5 15
9—Salmon barrels to contain 42 gallons ———	5 Geo. I. 22 Edw. IV.	18 2	15 1
10—Herring and Salmon, exported in barrels of any other size (except half barrels) not entitled to the bounty —————	5 Geo. I.	18	{ 15 16
11—Pilchards exported, the words <i>seyen</i> or <i>drift</i> must be burnt with an iron, in some visible part of the cask or hoghead, with the name and surname of the owner, and the number of Pilchards contained in each; upon forfeiture of double the value of the Fish —————	1 Ann.	21	31
12—Pilchards, Scads, Codfish, Ling, Hake, red or white Herrings, exported from <i>Great-Britain</i> , the exporter to make oath before the principal officers of the port, that they were <i>British</i> taken, and really exported for parts beyond the seas, and not re-landed, or intended to be re-landed in <i>Great-Britain</i>			
13—The salt officer is to pay the debenture within 30 days after demand, or, if he has not sufficient money in his hands, to give a certificate thereof gratis, and without delay, upon penalty of the forfeiture of double the sum to the party grieved; and upon such certificate, the commissioners of Excise upon salt are chargeable with the payment ———	5 Geo. I.	18	6
14—But if exported from <i>Scotland</i> , to be paid by the commissioners of Excise or Customs there, at the option of the merchant —————			
15—Laws in force in either kingdom, for preventing frauds in curing and packing of Fish, extended to <i>Scotland</i> , Art. 8. —————	5 Ann.	8	1

I N D E X.

	Year and Reign.	Chap	Se&t.
16 FISH—Codfish, Ling, or Hake, before laid on board for exportation, part of the tails to be cut off; and Pilchards, Scads, Herrings, Salmon, or Sprats, the barrels or casks to be marked by the salt officer —————	1 Ann. 5 Ann. 5 Geo. I.	21 29 18	16 6 6
17—Such Fish, after exportation, fraudulently relanded or reimported, are forfeited, and double the value —————	1 Ann. 5 Geo. I.	21 18	17 6
18—Such Fish, and Congers, not well cured, or unmerchantable, not entitled to any bounty —————	1 Ann. 5 Geo. I.	21 18	25 6
19—After such Fish are put on board any boat, barge, &c. in order to be exported to foreign parts, may not be taken out, unless to be put into the ship wherein they are to be exported; nor landed in <i>Great-Britain</i> , except in the presence of a salt officer; upon forfeiture thereof and the vessel, with her tackle and apparel, and 20 l. by every person concerned, or six months imprisonment —	5 Geo. I.	18	23
20—The former allowance or bounty on exportation, granted by 5 and 6 Will. and Mar. cap. 7. 7 and 8 Will. III. cap. 31. 8 and 9 Will. III. cap. 20. 9 and 10 Will. III. cap. 44. 1 Ann. cap. 11. 5 Ann. cap. 8. and 29. 7 Ann. cap. 11. is taken away —————	5 Geo. I.	18	1
21—The present allowance or bounty, and the regulations of exportation, pag. 383.			
22—Officers refusing or neglecting to pay the bounty due on exportation, or to certify the want of money to the commissioners, are to forfeit double the sum of the said bounty —————	5 Geo. I.	18	6
23—White herrings fraudulently relanded, forfeited, and 20 s. per barrel —————	5 Ann.	29	7
24—Duly entered and shipped for exportation, lost, or spoiled before the ship proceeds on her voyage, upon due proof upon oath, to enjoy the same bounty as if really exported; provided the Fish was sunk in the sea or port, where the ship was lost or destroyed in sight of the proper officer, where any of the said Fish shall come on shore, and that no use be made of the Fish by the proprietor or his agent; and the officer is to cause the Fish to be burnt, or otherwise destroyed —	5 Geo. I.	18	8
25—Red herrings or Sprats, consumed in curing, to be taken as if actually exported —————	5 Geo. I.	18	10
26—Salmon and Codfish cured in <i>Scotland</i> with foreign salt that has paid the duty, to be allowed the same bounty on exportation, as was payable before the 24th of June 1719 —————	11 Geo. I.	30	42

I N D E X.

	Year and Reign.	Chap	Sect.
27 FISH—White herrings cured with <i>British</i> or foreign salt may be imported from <i>Scotland</i> into any port of <i>England</i> for home-consumption, the importer paying at the port to which they are brought 3 s. 4 d. for every barrel containing 32 gallons, and so in proportion for half barrels or quarter barrels. Also Salmon, Cod, Ling, Tusk, and other White fish, cured with salt made in <i>Scotland</i> for which the duty hath been paid or secured, may be so imported for home-consumption, the importer paying, at the port to which the same shall be brought, 2 s. 4 d. for every barrel containing 32 gallons of such fish wet, and 1 s. 2 d. for every hundred weight of such fish dry; and so in proportion for a greater or less quantity —	29 Geo. II.	23	7, 8
28—Herrings, Salmon, Cod, Ling, Tusk, or other White fish, may be imported from any place of <i>Scotland</i> , or the islands thereunto belonging, to any port of <i>England</i> for re-exportation, the owner of the Fish, or master of the vessel, making oath that they were caught in <i>North-Britain</i> , or on the coasts thereof, and cured with salt delivered duty free from some part of <i>Great-Britain</i> , and when and where the same was so delivered: and such Fish shall be intitled, upon exportation, to the same allowances and bounties, as by 5 Geo. I. cap. 18. are allowed on exportation of Fish cured in <i>England</i> , and be subject to the same rules and regulations—See the bounty, page 384.—	29 Geo. II.	23	9, 10
29—Such Fish shipped in <i>Scotland</i> for <i>England</i> , whether for home-consumption or exportation, the proprietor or his agent must, before the vessel departs, make an entry with the collector or principal officer of the Customs there of the Fish so shipped, expressing the number of barrels of wet fish, with the marks and numbers; and the number and weight of each species of the dry fish; and declare upon oath, before the said collector or principal officer, that the said Fish were cured in <i>Scotland</i> , or on the coasts thereof, and whether they were cured with salt delivered duty free, or with salt for which the duty has been paid or secured; and that the said salt was taken on board from some port or place in <i>Great-Britain</i> , and when and where it was put on board, and that no drawback for the same hath been had, or intended to be had upon the exportation of the said salt —	29 Geo. II.	23	12

I N D E X.

	Year and Reign.	Chap.	Sect.
30 FISH—The said officer is to deliver to the master of the vessel, without delay, fee or reward, a certificate or cocket, under his hand, that such entry and oath has been made; and the master of the vessel, or the proprietor of the Fish, or their respective agents, are, before landing any part of the said Fish, or putting it on board any other ship or boat in any port or place in <i>England</i> , to deliver the said certificate or cocket to the proper officer of the Customs in the port of importation, upon forfeiture of such Fish, and double the value thereof, and also the casks or vessels in which such Fish shall be found; to be recovered of the importer, or proprietor, or master of the vessel. To be sued for, recovered, and levied in such manner, and with such power of mitigation, as any fine, penalty or forfeiture may, by any law of Excise, or by action of debt, &c. and seizure thereof may be made by any officer of the Customs or Salt duties	29 Geo. II.	23	12
31—Any person, who shall counterfeit, raze, or alter any certificate or cocket required by this Act, or knowingly use such a one, shall incur the pains by law inflicted, or persons found guilty of forgery; and any person legally convicted of falsely making any oath required by this Act, shall forfeit 200 l. and be imprisoned for 12 months	29 Geo. II.	23	14, 16
32—A master of any boat or vessel bound on a fishing voyage to the <i>North-Seas</i> or <i>Iceland</i> , may take on board, in any port of <i>Great-Britain</i> , any quantity of <i>British</i> salt, paying or securing the duty	12 Ann.	2	1
33—The officer of the place is to give a certificate gratis of the quantity of salt taken on board, and that the duties have been paid or secured	12 Ann.	2	2
34—Codfish, Ling, or Hake, may be imported and landed, upon oath being made by the proprietor of the Fish, or master of the vessel, that they came from the <i>North-Seas</i> or <i>Iceland</i> , and were caught and cured there; but on landing, and before they are removed from the shore, they are to be tendered to the officer, to have part of the tails cut off, that no allowance be obtained upon exportation; upon forfeiture thereof and double the value, to be recovered of the importer or proprietor	12 Ann.	2	3

I N D E X.

		Year and Reign.	Chap.	Seet.
35	FISH—Foul salt, so made use of, remaining, to be thrown overboard, in presence of the officer	12 Ann.	2	4
36	Salt remaining unused, to be enter'd, and the duties paid down within ten days after the ship's arrival into port, otherwise forfeited, and double the value to be recovered of the proprietor or master of the vessel (except in case of being driven in or detained by stress of weather, or other unavoidable necessity)	12 Ann.	2	5
37	The master of such boat or vessel, upon producing the certificate aforesaid to the collector of the Salt duties, and making oath to the quantity of salt in such certificate, and that the Fish were cured and tendered as above, is to receive gratis from the said collector a certificate of the same, which, with a certificate of the payment of the duty of the remainder of the salt, being produced to the collector of the Salt duties where the duty was paid or secured, the security is to be discharged, and money repaid by the collector, without fee or reward	12 Ann.	2	6
38	Boats or vessels having taken in such salt, perished at sea or taken by enemies, the proprietor upon proof at the quarter-sessions for the county, &c. where he inhabits, within nine months after such loss, is to receive a certificate of such proof; which being produced to the officer where the duty was paid or secured, the security is to be discharged, and money repaid by the officer, without fee or reward	12 Ann.	2	7
	For other circumstances, <i>vide Goods inwards</i> 1, 4. <i>Goods outwards</i> 1. Salt 9, 12, 14, 20, 21, 25.			
	FISHERY, <i>vide Herring fishery.</i>			
	FISHING-NETS, old, <i>vide Rags.</i>			
	FLAGGONS, <i>vide Tin.</i>			
	FLAX, <i>vide Goods inwards</i> 6. <i>Ireland</i> 1.			
	FLESH, viz. Beef and Pork, entitled to a bounty;			
1	before laid on board for exportation, the casks to be marked by the salt officer	5 Ann.	29	8
2	After exportation, fraudulently relanded or re-imported, forfeited, and 40 s. per barrel	5 Ann.	29	9
3	The allowance or bounty, and the regulations of exportation, pag. 383.			
	FLOCKS, <i>vide Wool</i> 14.			
	FLOCK BEDS, <i>vide Wool</i> 28.			

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	Year and Reign.	Chap	Sect.
FLOTSHAM, <i>vide Goods inwards</i> 51. <i>Ships</i> 27.			
FORCERS, <i>vide Woollen caps.</i>			
FORFEITURES, <i>vide Informations</i> 3. <i>Penalties. Seizures</i> 17.			
FORKS, vocat. Fire-forks, <i>vide Girdles.</i>			
FRAMES, or Engines for the making and knitting of stockings, gloves, &c. may not be exported, upon forfeiture and 40 l. —————	7 & 8 W.III.	20	8
FRENCH GOODS—Directions for, and examples of the computation of the duties thereon, from page 341 to page 344.			
FRINGES of silk or thread may not be imported ——— <i>Vide Bonelace, Woollen caps.</i>	13 and 14 Car. II.	13	2
—of gold, silver, copper, or brass, <i>vide Gold</i> 1, 2, 3, 4, 5, 6, 7.			
—Thread or Lace, of gold or silver, <i>British</i> , the drawback, pag. 380.			
FULLERS EARTH, or Scouring clay, may not be exported to foreign parts, upon forfeiture of one shilling per pound weight —————	9 & 10 W.III.	40	2
—But <i>vide Ships</i> 4. <i>Wool</i> 14, &c.			
FURS, <i>vide Plantations</i> 9, 10, 60.			
—tawed, <i>vide Woollen caps.</i>			
FUSTICK, <i>vide Plantations</i> 9, 10, 24, 60.			

G.

GALLON OF WINE—A cylinder, or any round vessel, having an even bottom, and being seven inches diameter throughout, and six inches deep, from the top of the inside to the bottom; or any vessel containing 231 cubical inches, and no more ——— <i>Vide Wines</i> 1.	5 Ann.	27	17
GALLON OF WHEAT, to contain eight pounds troy weight —————	31 Edw. I. 11 Hen.VII. 12 Hen.VII.	1 4 5	1 1 1
GARNETS, <i>vide Hinges.</i>			
GAZETTE, <i>vide Goods inwards</i> 76. <i>Quarentine</i> 21. <i>Ships</i> 25.			
GENERAL ISSUE, <i>vide Seizures</i> 15.			
GENEVA, <i>vide Arrack</i> 10.			
GEORGIA, <i>vide Plantations</i> 11, 12, 13, 14, 15, 16, 17, 18.			
GERMANY, <i>vide Deal-boards.</i>			
GINGER, <i>vide Plantations</i> 9, 10, 24, 60.			
GIRDLES, or Harness wrought for girdles, Points, Leather-laces, Purfes, Pouches, Pins, Gloves, Knives, Hangers, Taylors sheers, Scissers, Andirons,			

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	Year and Reign.	Chap	Sect.
rons, Cupboards, Tongs, Fire-forks, Gridirons, Stock-locks, Keys, Hinges and Garnets, Spurs, Painted glasses, Painted papers, Painted forcers, Painted images, Painted cloths, Beaten gold or silver wrought in papers for painters, Saddles, Saddle-trees, Horse-harness, Boots, Bits, Stirrups, Buckles, Chains, Latten nails with iron shanks, Turnets, Hanging-candlesticks, Holy-water strops, Chafing-dishes, Hanging-lavers, Curtain-rings, Cards for wool, <i>Roan</i> cards (except Claps for garnets) Sheers, Buckles for shoes, Broches or Spits, Bells, Hawks-bells, Tin and Leaden spoons, Wire of latten and iron, Iron candlesticks, Grates, Horns for lanthorns, may not be imported by strangers, to be sold, upon forfeiture, or the value ———	1 Rich. III.	12	1, 2
——— <i>Vide also Bits. Silk wrought 3. Woollen caps.</i>			
GLASS, <i>British-made</i> , the drawback on exportation, pag. 381.			
GLASS, foreign, imported, <i>vide Branch 35. pag. 65.</i>			
GLASS painted, <i>vide Girdles.</i>			
GLOVES, <i>vide Bits, Girdles, Woollen caps.</i>			
GOAL—For the several causes for which offenders are to be sent thither, <i>vide Alamodes 5. Aliens 4. Arrack 6, 7. Bonds 2. Brandy 17. Cattle 5, 10. Chocolate 5. Coin 3. Drawbacks 9, 10. East-India 9, 22. Fish 19. Goods inwards 21, 26, 39, 48, 49, 54, 66, 76. Informations 9. Isle of Man 4, 6. Linen 8. Officers 4, 30, 40. Salt 7, 34, 56. Sail-cloth 8. Sheep 1. Ships 4, 9, 15, 16, 45. Tallow 1. Tobacco 33, 42, 66, 70. Wool 20, 37, 43, 47, 48.</i>			
GOBLETS, <i>vide Tin.</i>			
GOLD beaten, <i>vide Girdles.</i>			
GOLD or SILVER thread, lace, fringe, or other work			
1 made thereof; or any Thread, Lace, Fringe, or other work made of copper, brass, or any other inferior metal; or Gold or Silver wire or plate, Foreign embroidery, or Gold or Silver brocade, imported, to be forfeited and burnt, and 100 l. paid by the importer, for every parcel so imported —	10 Arn. 15 Geo. II. 22 Geo. II.	26 20 36	65 7 1
2—Foreign embroidery, Gold or Silver thread, lace, fringe, brocade, or other work made thereof, or of Gold or Silver wire or plate, may not be sold or exposed to sale, or disposed of by exchange, barter, truck, or otherwise, nor worked or made up in, or upon any wearing apparel, on pain of its being forfeited and burnt, together with the apparel or other materials, and the offender also forfeits 100 l. for every such offence —	22 Geo. II.	36	2
3—Such goods found and seized in the house, warehouse, or custody of any mercer, lace-			

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man, haberdasher, upholder, millener, taylor, or dealer in, vender, or maker up of the said manufactures, besides being forfeited and burnt, such person, if they were brought or continued there with his knowledge or consent, forfeits 100 l. for every piece or parcel —————	22 Geo. II.	36	3
4 GOLD or SILVER thread, &c.—Such goods, after condemnation, are to be publickly burnt, at such places as the commissioners of the Customs shall direct —————	22 Geo. II.	36	4
5 ————— In case of any question arising where the goods were manufactured, the proof is to lie on the owner, claimer, or person prosecuted —————	22 Geo. II.	36	6
6 ————— Nothing in this Act is to extend to inflict any penalty on the wearer —————	22 Geo. II.	36	7
7 ————— Prosecutions upon any Act prohibiting the importation or sale of such goods, must be commenced within twelve months after discovery of the offence, or, in case of seizure, within three months after seizure —————	22 Geo. II.	36	8
————— <i>Vide Woollen caps.</i>			
————— <i>British</i> , exported, the drawback, pag. 380.			
GOLOCHES, or CORKS, <i>vide Woollen caps.</i>			
GOODS inwards—Brought from beyond the seas, may			
1 not be taken up, or laid on land, out of any vessel, lighter, or boat, being not in leak or wreck (except Fish taken by <i>British</i> , Bestials, and Salt) but at lawful hours, and only upon such open places, keys, or wharfs, as shall be appointed by his majesty's commission out of the court of Exchequer, without special sufferance and leave from the officers of the Customs, upon forfeiture thereof, or the value, and 100 l. by the master: offenders not revealing their offence within one month, are to forfeit 100 l. —————	1 Eliz. 13 and 14 Car. II.	11 11	2, 3, 7 7, 14
————— <i>Vide also</i> pag. 397, 398, 399.			
2 ————— The keys, wharfs, &c. appointed in pursuance of the aforesaid Acts, for the port of <i>London</i> , pag. 396, 397, 398, 399.			
3 ————— Imported into the port of <i>London</i> , may be unladen or landed at any of the lawful keys between the <i>Tower of London</i> and <i>London-bridge</i> , and between sun-rising and sun-setting, from the 10th day of September to the 10th day of March, and between the hours of six of the clock in the morning and six in the evening, from the 10th day of March to the 10th day of September, giving notice to the proper officers: officers refus-			

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ing to be present, to forfeit for every default 5 l. <i>Rule 13. pag. 308.</i>			
4 GOODS inwards—Imported into other ports, may not be taken up, discharged, and laid on land, out of any ship, lighter, &c. being not in a leak or wreck, except Fish taken by <i>British</i> , and Salt, but only in the day-light, that is, from the 1st of March to the 30th of September, betwixt sun-rising and sun-setting, and from the 30th of September to the 1st of March, between the hours of seven in the morning and four in the afternoon ———	1 Eliz.	11	2
5 —Wharfingers, or their servants, landing, or knowingly suffering to be landed, any goods or merchandizes, prohibited or uncustomed, without the presence of a proper officer, or at unlawful hours (except in the port of <i>Hull</i>) are to forfeit 100 l. ———	1 Eliz. 13 and 14 } Car. II. }	11 11	2, 3 7
6 —Of the growth, production, or manufacture of <i>Muscovy</i> or <i>Russia</i> , or of any of the dominions of the emperor thereof, all Mafts, Timber, Boards, Salt, Pitch, Tar, Rosin, Hemp, Flax, Raisins, Figs, Prunes, Olive oil, Corn or Grain, Sugar, Pot-ashes, Wine, Vinegar, Aqua vitæ or Brandy, must be imported only in ships belonging to <i>Great-Britain</i> or <i>Ireland</i> ; and Currants, and all goods of the growth, product, or manufacture of <i>Turkey</i> in ships <i>British</i> -built; except such ships as are of the built of the country whereof the said goods are the growth, production, or manufacture, or of such port where the said goods can only, or most usually are first shipped for transportation; on forfeiture of ship and goods ———	12 Car. II.	18	8
——But during the present war with <i>France</i> , this is not to extend to prevent any person im- porting the said goods in shipping built in <i>Great-Britain</i> , <i>Ireland</i> , <i>Guernsey</i> , <i>Jersey</i> , or any of the lands, islands, dominions, or ter- ritories belonging to his majesty in <i>Asia</i> , <i>A-</i> <i>frica</i> , or <i>America</i> , provided the master and three-fourths of the mariners are <i>British</i> , or of the country of which the said goods are the growth, production, or manufacture: but if such ships are the property of foreign- ers, although <i>British</i> built, the goods are to pay aliens, and all other duties, in the same manner as if they were foreign built ———	29 Geo. II.	34	{ 19 20
7 —Of the growth, production, or manufacture of <i>Asia</i> , <i>Africa</i> , or <i>America</i> , may be imported only in <i>British</i> ships legally manned, or in ships be- longing to his majesty's plantations there, on forfeiture of ship and goods ———	12 Car. II.	18	3
		8	GOODS

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	Year and Reign.	Chap.	Sect.
8 GOODS—Of foreign growth, production, or manufacture (<i>that is, of Asia, Africa, and America only, and not of Europe</i>) may be shipped, and brought from no other country, but that of their growth, production, or manufacture, or from such ports where those goods can only, or have most usually been first shipped for transportation; and in <i>British</i> ships, or plantation shipping legally navigated; on forfeiture of ship and goods —	12 Car. II.	18	4
9 — But not to extend to goods of the <i>Streights</i> and <i>Levant Seas</i> , and <i>East-India</i> goods, which may be brought from the usual places of lading, in <i>British</i> ships duly manned, though those places be not the very places of their growth, &c. (but this exemption is repealed as to Raw silk and Mohair yarn of the product or manufacture of <i>Asia</i> , which can be imported from no parts or places in the <i>Streights</i> or <i>Levant Seas</i> , but such as are within the dominion of the grand seignor) —	12 Car. II.	18	12 13
as to Raw silk and Mohair yarn of the product or manufacture of <i>Asia</i> , which can be imported from no parts or places in the <i>Streights</i> or <i>Levant Seas</i> , but such as are within the dominion of the grand seignor) —	6 Geo. I.	14	
— Nor to goods of <i>Persia</i> brought through <i>Russia</i> by persons free of the <i>Russia</i> company —	14 Geo. II.	36	1
— <i>Vide Russia company</i> 2.			
— Nor to Gum senega imported from any place in <i>Europe</i> by <i>British</i> , in <i>British</i> -built ships legally navigated —	25 Geo. II.	32	1
— <i>Vide Gum senega</i> .			
10 — Nor to goods of the growth, &c. of the <i>Spanish</i> or <i>Portuguese</i> plantations; which may be brought by any person from <i>Spain</i> , <i>Portugal</i> , or <i>Western</i> islands, commonly called <i>Azores</i> , or <i>Madeira</i> or <i>Canary Islands</i> , respectively, in <i>British</i> ships —	12 Car. II.	18	14
	17 Geo. II.	36	4
11 — Nor to Bullion, nor to goods taken as prize by any ships belonging to <i>Great-Britain</i> , &c. —	12 Car. II.	18	15
12 — Nor to <i>Cochineal</i> , nor <i>Indico</i> , <i>vide Cochineal and Indico</i> .			
13 — Nor to <i>Spice</i> by licence, <i>vide Spicery</i> .			
14 — Which may not be imported from the <i>Netherlands</i> or <i>Germany</i> , <i>vide Deal-boards</i> .			
15 GOODS inwards—Of the product and manufacture of <i>Jersey</i> , <i>Guernsey</i> , <i>Alderney</i> , and <i>Sark</i> , may, upon certificate from the governor, lieutenant, or deputy-governor, or commander in chief, and oath before the magistrates of <i>Jersey</i> and <i>Guernsey</i> , that they are of the growth, &c. of the said islands, be imported into <i>Great-Britain</i> , duty free (except such excise or other duty as is now, or shall hereafter for the time being be due and payable for the like goods of the growth, produce, or manufacture of <i>Great-Britain</i>) —	3 Geo. I.	4	5

I N D E X.

	Year and Reign.	Chap.	Seet.
16 GOODS inwards—But goods of the product of any foreign country, imported into those islands, or foreign goods in part or fully manufactured there, are, upon importation into <i>Great-Britain</i> , liable to the same duties as if imported directly from the place of their product ————— ——— <i>Vide Salt</i> 13. pag. 68.	3 Geo. I.	4	7
17—Bulk may be broken in any lawful port, and custom paid for no more goods than are entered and landed. <i>Rule</i> 1. pag. 308. ——— <i>Vide also Ships inwards</i> 6, 32.			
18—Small parcels of fine goods, or other goods found in cabbins, chests, trunks, or other small package, or in any private place; and all other sorts of goods for which the duties are not paid or secured within 20 days after the ship's entry, may be brought on shore by the officers of the Customs, and secured in his majesty's storehouses till the duties be satisfied, unless the said officers have a just cause to allow a longer time ——— ———The officers may stay and remain on board till all the goods are delivered and discharged out of the said ships —————	13 and 14 } Car. II. }	11	4
19—Permitted to be taken up by bills at sight or view, must be landed at the most convenient keys, and there, or in his majesty's storehouse of the port, be measured, weighed, and numbered by the officers, who are to perfect the entry, and return the same under their hands, the next day, to the collector, &c. upon forfeiture of 100 l. —————	13 and 14 } Car. II. }	11	21
20—Not reported, and found on board any ship, without payment of duty, after clearing the ship by the proper officers, and discharging the tidemen or watchmen from their attendance, are forfeited; and if such goods have been concealed, the master, purser, or other person taking charge of the ship, forfeits 100 l. —————	13 and 14 } Car. II. } 5 Geo. I. 27 Geo. II.	11 11 18	5 4 4
21—No person, denizen, or stranger, may enter any goods, inwards or outwards, in the name of any other person than the very owner, being not sold, bargained or contracted for, to or with any person before entry, or before the arrival of the goods in parts beyond the seas, upon forfeiture thereof, or their value; and the offender to suffer imprisonment, and make fine thereof at the King's pleasure —————	3 Hen. VII. 1 Eliz.	7 11	1 6
22—One <i>British</i> man may custom in his own name the goods of another <i>British</i> man, and so may one			

merchant-

	Year and Reign.	Chap.	Sect.
merchant-stranger enter the goods of another merchant-stranger: but he that so enters the goods of other persons either inwards or outwards, that the King loseth his duty, forfeits the goods to the King, and the value thereof to the party grieved; and likewise all his own goods and chattels personal for ever: the prosecution to be in three years after offence committed —	1 Hen. VIII.	5	3, 4, 5
	2 & 3 Edw. VI	22	4, 5
	1 Eliz.	11	6
23 GOODS inwards—Imported, not rated in the first column of rates.——The several provisions and clauses for ascertaining their values, according to the oaths or affirmations of the importers, are repealed after the 25th of March 1725, in regard to such goods as are expressed and rated in the Additional book of rates —	11 Geo. I.	7	1
24——Not any where particularly rated, and valued upon the oath of the importer; for the regulations thereon, <i>vide the 4th Rule of Additional book of rates, pag. 314.</i>			
——The duty and drawback, pag. 266.			
	12 Car. II.	4	4
	18 Car. II.	5	7
	1 Jac. II.	3	5
	——	4	1
	2 W. & M.	4	56
	4 & 5 W. & M.	5	4
	5 & 6 W. & M.	7	7
	6 & 7 W. III.	7	4
	7 & 8 W. III.	10	3
	7 & 8 W. III.	20	7
	9 & 10 W. III.	13	8
	9 & 10 W. III.	23	7
	9 & 10 W. III.	45	9
	11 & 12 W. III.	3	3
	2 and 3 Ann.	9	2
	3 and 4 Ann.	5	2
	3 and 4 Ann.	4	7
	8 Ann.	7	27
	8 ———	9	2
	9 ———	6	12
	9 ———	11	5
	9 ———	12	2
	10 ———	19	2, 3
	10 ———	26	4, 8, 47
	12 ———	9	14
	12 ———	16	1
	6 Geo. I.	11	5
	8 Geo. I.	20	47
	19 Geo. II.	12	7

I N D E X.

	Year and Reign.	Chap	Seçt.
26 GOODS inwards—Porters, carmen, watermen, or others, assisting in the landing of goods, without a warrant and an officer, may be apprehended by a warrant from a justice of the peace; and being convicted by the oath of two witnesses, may, for the first offence, be committed to gaol, till they find surety for their good behaviour; and for the second offence, to lie in prison two months without bail, or till they be discharged by the court of Exchequer, &c. or pay 5 l. to the sheriff	13 and 14 } Car. II.	11	7
27—Not only goods liable to duties, unshipped with intent to be laid on land before the said duties are paid or secured (as in Art. 25.) or prohibited goods (as inserted under their proper letters) imported, are forfeited; but likewise the boats, hoys, vessels, horses, and carriages employed in removing them: and the persons assisting, or otherwise concerned in the unshipping of the said goods, or to whose hands they shall knowingly come, forfeit treble the value of the goods— <i>Vide Goods inwards</i> 62.	13 and 14 } Car. II. 8 Ann.	11 7	7 0
28—The seizure of such vessels, if of the burthen of 15 tons or under, and of the horses or other carriages, may be adjusted by two or more justices of the peace, in the same manner as Brandy, &c. by 6 Geo. I. cap. 21.	8 Geo. I. 27 Geo. II.	18 18	{ 16 17 5
29—Customable or prohibited, found by an officer in the custody of any person being in a boat, &c. on the water, or coming directly from the water-side, without the presence of an officer, or found upon credible information in any house, &c. may be sent to his majesty's warehouse, till proof be made by oath, before a justice of the peace, or other proper person, or otherwise (to the satisfaction of the commissioners in <i>London</i> , or of the principal officers in the out-ports, in order to be forthwith transmitted to the commissioners for their directions) of the payment of the duty, or that they were bought in a lawful way of trade, or compounded for, or condemned in the court of Exchequer	6 Geo. I.	21	{ 39 42
30—Such proof not made within ten days after the stop, the goods to be seized and prosecuted	6 Geo. I.	21	40
31—Upon prosecution, proof to lie on the claimer. Verdict given for the claimer, he may recover reasonable costs of suit	6 Geo. I.	21	41
32—Damaged by such stop, action may be brought against the officer	6 Geo. I.	21	42

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	Year and Reign.	Chap	Sect.
33—May be prosecuted by the officer notwithstanding the commissioners directions for delivery; or delivery not ordered, the proprietor may sue for the recovery —	6 Geo. I.	21	43
34 GOODS inwards—Persons, being more than five in company, carrying arms, or wearing any disguise, passing within 20 miles of the sea coasts with foreign goods, landed without entry, and resisting officers, to be deemed felons, and to be transported to the <i>British</i> plantations for seven years —	8 Geo. I. 27 Geo. II.	18 18	6 5
35—Offenders discovering two or more of their accomplices, within two months, and before conviction, to be acquitted, and to receive of the commissioners of the Customs or Excise 40 l. for each; provided the value of the goods recovered to his majesty does exceed 50 l. —	8 Geo. I. 27 Geo. II.	18 18	7,8,9 5
36—The like reward, besides former recompences, for others discovering within three months —			
37—Prohibited or run goods liable to customs, excise, or inland duty, knowingly harboured or concealed, forfeited, with treble the value —	11 Geo. I.	30	16
38—The single value, or worth of such goods, is to be taken according to the price that the best sort of that commodity is then sold for in <i>London</i> —	11 Geo. I.	30	17
39—Clandestinely run or imported, knowingly received or bought, before legally condemned, the offenders, upon conviction, upon the oath or oaths of one or more credible witnesses or witnesses, before one or more justice or justices of the peace, are to forfeit 20 l.; one half to the poor of the parish, and the other half to the informer, or to suffer three months imprisonment —	7 Geo. I. 8 Geo. I. 27 Geo. II.	3 18 18	19 10 5
40—Prohibited goods, or goods liable to duties, fraudulently and clandestinely imported, insured to be delivered, the insurers, their aiders, abettors and assistants, and the persons insured, or receiving the said goods, are for every offence to forfeit 500 l. each, besides all other penalties —			
41—The insurer, conveyer, or manager, discovering the fraud, is to keep the insurance money, and be discharged of the penalties, and to have half the forfeiture of the insured —	4 & 5 W. & M. 8 & 9 W. III.	15 26	14 15 16 18 2
42—The insured discovering, is to receive back the insurance money, to have half the forfeiture of the insurer, and be discharged of his own forfeiture —			

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43—Prosecutions for the said penalties, may be commenced by any persons, within twelve months			
44 GOODS inwards—Prohibited, or actually run, or pretended to have been run, offered to sale, are forfeited, with treble the value, and the package; and may be seized by the person to whom offered, or by any officer of the Customs or Excise. The goods to be secured in the nearest warehouse of the customs, excise, or inland duty, to which they are respectively subject; if within the bills of mortality, within 24 hours, or in any other place, 48 hours after seizure	11 Geo. I.	30	{ 18 19
45—Such goods bought, are forfeited, with treble the value, and the package; and may be seized by the seller, or any officer of the Customs or Excise; and must be secured in the like manner as such goods offered to sale—	11 Geo. I.	30	{ 20 21
46—Buyer and seller not to be both prosecuted for the same goods, but the first prosecutor to be acquitted	11 Geo. I.	30	21
47—A prosecution for such goods not commenced by the seizer, within one month, the warehouse-keeper may prosecute	11 Geo. I.	30	12
48—Persons guilty of the running of customable and prohibited goods, or of receiving such goods, knowing them to have been run, may be prosecuted for the same by action, bill, plaint, or information; and thereupon a Capias in the first process (specifying the sum of the penalty sued for) may issue, and the offenders must give sufficient bail of natural-born subjects or denizens, to appear, &c. or yield their bodies to prison—	8 Geo. I. 27 Geo. II.	18 18	15 5
49—Any person arrested and imprisoned by virtue of a writ of capias, or information relating to the customs, making affidavit before the judge of the court where the action is brought, or before any person commissioned by such court, that he is not worth five pounds, besides his wearing apparel, and thereupon petitioning the court to be admitted to defend themselves <i>in forma pauperis</i> , the judge may assign council, and appoint an attorney and clerk of the court to advise and carry on his legal defence, without fee or reward	2 Geo. II.	28	8
50—The Treasury may compound and agree for debts incurred for the customs, or other duties of goods clandestinely imported before the 12th day of May 1723; and upon payment of the composition money, to cause the remainder of the debt to be discharged, and to apply the com-	12 Geo. I.	28	32

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	Year and Reign.	Chap	Sect.
position money paid, in proportion to the several Branches to which it belongs —————			
—The method of application, pag. 357.			
51 GOODS inwards—Salved out of any stranded ships, except wrecked goods, or jetsham, flotsham, or lagan, after the charges of salvage, &c. are paid, are liable to the same duties, and entitled to the same drawbacks, as if regularly imported ———	5 Geo. I.	11	13
— <i>Vide Ships</i> 8, 9, 10. <i>Wrecks. Wines</i> 12.			
52—Brought into his majesty's storehouses for secu- rity of the duties, and remaining there six months unentered, are to be sold by the commissioners of the Customs, by publick auction or inch of candle; the produce whereof is first to be ap- plied to the payment of the freight, primage, and charges of warehouse-room, next the duties, and the overplus to be paid to the proprietor, or his order —————	12 Ann. sess. 2. 12 Geo. I.	8 28	11 19
—The method of the computation of the duties, pag. 356, 357.			
53—Robbed on the seas, and afterwards brought to <i>Great-Britain</i> , the owner may prove his property by the marks, or by his chart or cocket, or by good and lawful merchants; or if stranded, to be delivered upon the like proof, satisfying the salvers —————	27 Edw. III.	13	1
54—Upon information given upon oath before a justice of the peace, that three or more persons are or have been assembled, in order to assist in the running of goods, &c. and armed with fire-arms or other offensive weapons, the justice is to grant a warrant for apprehending them, and (if upon examination he find cause) to commit them to the county-gaol without bail or mainprize, till discharged by due course of law —————	9 Geo. II.	35	10
55—Any such person convicted of being so assem- bled and armed, in order to assist in the clan- destine running, landing, rescuing, or carry- ing away prohibited or uncustomed goods, is to be transported as a felon for seven years —————			
56—For apprehending any of the said offenders, the reward is 50 l. for each person con- victed —————			
57—Any person maimed or wounded in appre- hending, or endeavouring to apprehend, or pursuing any of the said offenders, is to re- ceive 50 l. over and above any other reward he is by this Act intitled to: if killed, it is to be paid to his executors, &c. —————	9 Geo. II.	35	11

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58	Any of the said offenders discovering, within three months after the offence, two or more of his accomplices to the commissioners of Customs or Excise, so that two at least be convicted, is to be discharged of his offence, and receive 50 l. reward —	9 Geo. II.	35	12
59	GOODS inwards—Two or more persons found passing together within five miles of the sea or a navigable river with a horse or any carriage laden with more than 6 lb of Tea, or five gallons of Brandy or other Spirits, not having paid the duty, and without a permit, or with any other foreign goods above the value of 30 l. sterling, landed without entry and payment of the duty, and carrying any offensive arms, or wearing a vizard mask, &c. when passing with such commodities, or forcibly obstructing the officers, are to be deemed runners of foreign goods within the meaning of 8 Geo. I. cap. 18. —	9 Geo. II.	35	13
60	The <i>onus probandi</i> to lie upon the persons found with the goods —			
61	Every person convicted of any of the said offences, is to be transported as a felon for seven years —			
62	All the goods so found, and the chests, bags, casks, and other package thereof; the weapons and arms, with the furniture of the horses and cattle, and of the carriages, are forfeited —	9 Geo. II.	35	14
63	Any person maimed or wounded in apprehending, or endeavouring to apprehend, or in pursuing any such offender, is to receive 50 l. over and above any other reward he is by this Act intitled to: if killed, it is to be paid to his executors, &c. —	9 Geo. II.	35	15
64	Any person discovering to the commissioners of Customs or Excise any of the said offenders, within three months after the offence, is to receive 50 l. for every one convicted, over and above any other reward they may, by any law now in being, be intitled to —	9 Geo. II.	35	16
65	Any person lurking, waiting, or loitering within five miles of the sea, or a navigable river, may (upon information to be given upon oath before a justice of the peace, that there is reason to suspect it is with intent to assist in the running, &c. of prohibited or uncustomed goods) be apprehended by a warrant, and carried before a justice of the peace; and not giving a satisfactory account of himself to the justice, he is to be	9 Geo. II.	35	18

committed

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committed to the house of correction, to be whipped and kept to hard labour, for any time not exceeding one month			
66 GOODS inwards—But if such person desire time to clear himself of the accusation, he is to be committed to the common gaol till he gives a satisfactory account of himself, or finds sufficient security, to the approbation of the justice, not to be guilty of any of the said offences	9 Geo. II.	35	19
67—The informer is to be paid by the commis- sioners of Customs or Excise, 20 s. per head for every offender taken	9 Geo. II.	35	18
68—Any waterman, carman, porter, or other per- son employed in carrying goods prohibited, run, or clandestinely imported, upon whom, or in whose custody the same are found, and being thereof convicted upon oath of a credible witness, or confession of the party, before a justice of the peace of the county, &c. where the offence is committed, or offender found, is to forfeit treble the value; one moiety to the informer, and the other to the poor of the parish where the offence is committed: to be recovered by distress and sale of the offender's goods, by warrant from the justice	9 Geo. II.	35	21
69—For want of distress, the offender is to be sent to the house of correction to be whip- ped, and kept to hard labour for any time not exceeding three months			
70—Goods taken in at sea by any ship or vessel, or put out of any ship or vessel within four leagues from the coast, without payment of the duty (unless in case of necessity, or other lawful reason, notice whereof must be given to the chief officer of the port where they first ar- rive) are forfeited, and the master or person having charge of the vessel into which they are taken, and also of the vessel out of which they are taken, and all persons concerned are to forfeit treble the value; and the vessels into which the goods are unshipped and taken in, are also for- feited, unless exceeding the burthen of 100 tons	9 Geo. II.	35	23
71—Found concealed on board any ship after the master's making his report at the Custom-house, and not mentioned in his report, are forfeited			
72—The master, purser, or person having the charge of the vessel (if it appears they were any ways consenting, or privy to the conceal- ment) are to forfeit treble the value	9 Geo. II.	35	27

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	Year and Reign.	Chap	Sect.
73 GOODS inwards—Any officer on board a vessel within the limits of any port of this kingdom, being forcibly obstructed, wounded, or beaten in the execution of his duty, the offender and his assistants are to be transported as other felons, for any time not exceeding seven years —————	9 Geo. II.	35	28
74—Keeper of an alehouse, tavern, &c. knowingly entertaining any person who absconds for obstructing or abusing officers, or for any offence against the laws for preventing frauds in the Customs or Excise; or who has made his escape after having been committed to prison for the said offence, or flies from justice after conviction, is to forfeit 100 l. and be rendered incapable of having a licence for the future: provided publick notice has been given of the persons absconding six days before in two successive Gazettes, and in writing upon the door of the parish church where he last dwelt before his absconding —————	9 Geo. II.	31	{ 30 31
75—Any persons, to the number of three or more, armed with fire-arms or offensive weapons, being assembled in order to assist, or being actually assisting in the running, landing, or carrying away prohibited goods, or goods liable to any duties which have not been paid or secured; or in relanding goods exported upon debenture or certificate, or in rescuing the same after seizure from any officer of the revenue, or his assistant, or from the place where lodged by them; or in rescuing any person apprehended for any offence made felony by any Act relating to the revenue, or in preventing the apprehending any such person; or in the illegal exportation of Wool, or other goods prohibited to be exported, or in the carrying them in order thereto; or if any person having his face blacked, or wearing a vizard mask, or other disguise, when passing with such goods, or assaulting or obstructing any officer in the seizing such goods: also every person maiming, or dangerously wounding any officer in his attempt to board any vessel within the limits of any port, or shooting at, maiming, or dangerously wounding him when on board, are, if convicted thereof, to be adjudged guilty of felony, and shall suffer death; and if convicted in <i>Scotland</i> , to suffer death, and confiscation of moveables —————	19 Geo. II. 26 Geo. II.	34 32	1 1
76—If any person is charged with any of the said offences, by information upon the oath of a credible person signed by him, before a justice of the peace, or one of the justices			

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	Year and Reign.	Chap	Sect.
of the court of King's Bench, if committed in <i>England</i> ; or before the lord justice general, or one of the lords of justiciary, or a justice of the peace, if in <i>Scotland</i> ; such justice, &c. respectively, is to certify, under his hand and seal, and return the information to one of the principal secretaries of state, who is to lay it before his majesty in privy-council, who may there make an order for the offender to surrender himself, within forty days after the first publication in the London Gazette, to one of the justices, &c. abovementioned, according as the offence was committed, in <i>England</i> or <i>Scotland</i> respectively. This order is to be published in the two successive Gazettes, and to be sent to the sheriff of the county where the offence was committed, who is to cause it to be proclaimed within 14 days, in the market-place of two market-towns of the county near where the offence was committed, on the market-days, between the hours of ten in the morning and two in the afternoon, and a copy to be fixed in some publick place of the said towns. The offender, upon his surrender, is to be committed to gaol without bail or mainprize, that he may be forth coming to answer the charge; if he does not surrender, or escapes after surrender, he is to be deemed convicted and attainted of felony without benefit of clergy, in <i>England</i> , or convicted of a capital crime in <i>Scotland</i> , and execution may be awarded accordingly —	19 Geo. II. 26 Geo. II.	34 32	2 1
77 — If any person, ordered to surrender as above, should be taken and secured before the time appointed for his surrender, no further proceedings are to be had upon the order made in council, but he is to be brought to trial by the ordinary course of law —	19 Geo. II. 26 Geo. II.	34 32	4 1
78 — Persons knowingly harbouring, receiving, concealing, aiding, abetting, or succouring any offender as above, after the time appointed for his surrender (and prosecuted within one year after the offence) are to be transported as felons for seven years; and returning into <i>Great-Britain</i> or <i>Ireland</i> before the expiration thereof, to suffer as persons attainted of felony, without benefit of clergy —	19 Geo. II. 26 Geo. II.	34 32	3 1

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	Year and Reign.	Chap	Sect
79—But his majesty's court of King's Bench, or any of the judges thereof, or the court of Justiciary in <i>Scotland</i> , or any of the judges thereof, may bail any person committed for felony upon this Act, and not convicted or attainted thereof; in such manner as they may by law in other cases of felony —	19 Geo. II. 26 Geo. II.	34 32	12 1
80 GOODS inwards—Offences made felony by any Act relating to the revenue of Customs or Excise, may be tried in any county of <i>England</i> , as if the fact had been committed therein; provided that no attainder for felony upon this Act shall work corruption of blood, loss of dower, or forfeiture of lands or tenements —	19 Geo. II. 26 Geo. II.	34 32	5 1
81—Whoever apprehends, or discovers any offender in <i>England</i> , advertised as above, who has not surrendered himself within forty days, and causes him to be brought before a justice of the King's Bench, or a justice of the peace for <i>London</i> or <i>Middlesex</i> , is to be paid five hundred pounds for every offender (within one month after execution is awarded) by the commissioners of the Customs or Excise respectively, who are to divide the reward among the persons concerned, in such proportions as they think reasonable; and if the discoverer is any such offender (against whom no such order of council has been made) he is, besides his share of the reward, to be discharged from his offence, and all former like offences, for which no prosecution has been commenced —	19 Geo. II. 26 Geo. II.	34 32	10 1
82—Persons losing a limb or an eye, or otherwise grievously maimed or wounded, in apprehending, or endeavouring to apprehend, or making pursuit after such offenders, to be paid 50 l. besides any other reward they are entitled to, as apprehenders by this Act: and if such persons are killed, their executors or administrators (laying proof thereof before the commissioners of the Customs or Excise) are to be paid 100 l. —	19 Geo. II. 26 Geo. II.	34 32	10 1
83—Any offender in <i>England</i> , before such order in council is made, discovering his accomplices, and causing them to be apprehended, so as two at least be convicted, is to be paid 50 l. for each, besides being discharged of his own offence, and all former offences of the like nature, for which no prosecution has been commenced —	19 Geo. II. 26 Geo. II.	34 32	11 1

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84	All which rewards are to be paid by the receiver-general of the Customs, or cashier of Excise respectively, upon an order from the commissioners, and to be allowed of in their accounts as money paid to his majesty	19 Geo. II. 26 Geo. II.	34 32	10, 11 1
85	GOODS inwards—If any officer of the revenue, or other person employed in seizing, conveying, or securing any Wool, or other goods forfeited; or in endeavouring to apprehend any offender against this Act, shall be beat, wounded, maimed, or killed by any offender against this Act; or the goods rescued by persons so armed as aforesaid (unless the offender is apprehended and convicted within six calendar months after the fact) the rape or lath, or hundred where the fact was committed in <i>England</i> , is to make satisfaction not exceeding 40 l. for the damages by beating, wounding, or maiming, and not exceeding 200 l. for damages by loss of the goods, and to pay to the executors or administrators for each person killed 100 l. to be levied upon the inhabitants by a proportionable tax; and actions to be prosecuted in the same manner, as directed by 8 Geo. II. cap. 16. with respect to damages recovered upon hundreds in cases of robbery	19 Geo. II. 26 Geo. II.	34 32	6, 8 1
86	No person to recover such damage, unless he cause notice to be given of the offence within four days to two or more of the inhabitants of some town, village, or hamlet near the place; and unless within eight days after he declares upon oath, before a justice of the peace of the county, &c. where the fact was committed, whether he knows any person concerned, and is bound by recognizance to prosecute such as he knows; and unless he also gives such notice, and enters into such recognizance, as is required by 8 Geo. II. cap. 16. of persons robbed, and unless the action is commenced within a year	19 Geo. II. 26 Geo. II.	34 32	7, 9 1
1	GOODS outwards, may not be laden, or put off from any key or wharf, into any vessel, lighter, or boat (except Fish taken by <i>British</i> , Sea coal, Stone, and Bestial) in order to be exported, but at lawful hours, and at such open places, keys, or wharfs, as shall be appointed by his majesty's commission out of the court of Exchequer, without special sufferance and leave from the officers of the Customs; upon forfeiture thereof, or the value, and 100 l. by the master	1 Eliz. 13 and 14 Car. II.	11 11	2, 3 7, 14

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— <i>Vide also pag. 397, 398, 399.</i>					
2	The keys, wharfs, &c. appointed in pursuance of the aforesaid Acts, for the port of <i>London</i> , pag. 396 to 399.				
3	GOODS outwards—The lawful hours for exportation, the same as for importation; for which see <i>Goods inwards, Art. 3, 4.</i>				
4	Exported, in whose name to be entered, <i>vide Goods inwards, Art. 21, 22.</i>				
5	Liable to duties, shipped or put into any boat or vessel, with intent to be exported, before the said duties are duly paid, or lawfully tendered or agreed for in the Custom-house, are forfeited — <i>Vide Seizures 3.</i>		12 Car. II.	4	4
			6 Ann.	8	2
			12 Ann.	9	14
6	Liable to duties outwards, or prohibited to be exported, shipped without a warrant, or without the presence of a proper officer of the Customs, are forfeited, or the value —		13 and 14 } Car. II. }	11	7
			12 Geo. I.	28	18
7	Liable to duties, shipped secretly, and before payment thereof, escaping the discovery of the officers, and exported to parts beyond the seas; the owner to forfeit double the value of such goods, according to the Book of rates, except for Coals (Art. 3.) which see —		13 and 14 } Car. II. }	11	9
8					
	Not liable to, or free of duty, <i>vide pag. 49, 50. and East-India 25.</i>				
9	Prohibited or uncustomed, except Jewels, may be brought on shore, from any ship, by the officers of the Customs —		13 and 14 } Car. II. }	11	4
10	Wharfingers, or their servants, shipping off, or suffering to be water-born at or from their wharfs, &c. any goods or merchandizes prohibited or uncustomed, without the presence of a proper officer, or at unlawful hours (except the port of <i>Hull</i>) or goods passing by certificate, waste-cocket, or otherwise, without the presence of, or notice given to, one or more officers, are to forfeit 100l.		1 Eliz.	11	2, 3
			13 and 14 } Car. II. }	11	7
11	Taken in from the shore into any bark, hoy, lighter, &c. in order to be carried on board any ship outward bound, without a warrant, and the presence of one or more officers, such bark, &c. is forfeited —		13 and 14 } Car. II. }	11	7
12	Porters, carmen, &c. assisting in the unlawful shipping of goods, subject to the same penalties as for the illegal landing; for which see <i>Goods inwards, Art. 26.</i> —		13 and 14 } Car. II. }	11	7
13	Being the property of any merchant born denizen, taken by enemies or pyrates, or perished at sea; upon due proof before the Treasury, or chief baron of the Exchequer, and certificate there-		12 Car. II.	4	5

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of to the collector of the port, goods of the like value in custom may be shipped off duty free —			
14 GOODS outwards—Foreign, having paid all duties inwards, and having been kept in the merchant's hands in regard of bad sales, after one year is elapsed, may be exported, without payment of any subsidy outwards. <i>7th Rule, pag. 309.</i>			
15 ——— Exported within three years, for the drawback, see the respective Branches.			
16 ——— Prohibited to be worn here, and foreign goods, shipped for exportation, and afterwards unshipped or relanded, unless in distress, or in the presence of an officer, are forfeited; and the master permitting the same, forfeits the value thereof; and the persons to whose hands they shall come, knowing of the relanding, are to forfeit double the value, unless they make discovery to the officers of the Customs within six days ———	5 Geo. I. 27 Geo. II.	11 18	6 4
17 ——— Whereon there is a drawback, bounty, or premium, or goods prohibited to be used here, or Pepper; after entry, and before or after shipping, the officers of the Customs may open, and strictly examine any bale, truss, chest, or other package, to see if they are right entered ———	12 Geo. I.	28	17
——— <i>Vide page 364, 371.</i>			
18 ——— If found to be right entered, the same must be repacked at the officer's charge, which the commissioners of the Customs are to allow, if they think it reasonable ———	12 Geo. I.	28	17
——— <i>Vide pag. 365, 371.</i>			
19 ——— But if found to be less in quantity or value, than expressed in the exporter's indorsement upon his entry, or entered under a wrong denomination, whereby the King would have been defrauded, are forfeited, with the benefit of the drawback or bounty, and the value thereof ———	12 Geo. I.	28	17
——— <i>Vide Drawback 6, 7. Plantations 15. Page 364, 372.</i>			
——— For other circumstances, <i>vide Coffee 1. Drawbacks 11. East-India 30. Fish 16. Flesh. Linens 5, 6. Malt 4, 5, 6, 9, 12, 13, 15, 16. Salt 39. Silver 3, 5.</i>			
20 ——— Any person who puts, or causes to be put on board any vessel or boat, not bound directly to some port in <i>Great-Britain</i> or <i>Ireland</i> , or in some other of the dominions of the crown of <i>Great-Britain</i> , any tools or utensils commonly used in, or proper for the preparing, working up, or finishing the Woollen or Silk manufactures, forfeits the tools, &c. and 200 l. to be recovered by	23 Geo. II.	13	3

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action of debt, bill, plaint, or information in any court of record at <i>Westminster</i> , court of session in <i>Scotland</i> , or in any of the four courts at <i>Dublin</i>			
21—Any master of a vessel or boat knowingly permitting them to be put on board, forfeits 100 l. to be recovered in the same manner; and if the vessel belongs to his majesty, the captain to forfeit 100 l. and his employment, and to be incapable of serving the crown	23 Geo. II.	13	5
22—Such tools, &c. may be seized by any officer of the Customs in <i>Great-Britain</i> , or officer of the revenue in <i>Ireland</i> ; and after condemnation, publickly sold to the best bidder	23 Geo. II.	13	4
23—Any officer of the Customs in <i>Great-Britain</i> , or revenue in <i>Ireland</i> , suffering any entry outwards to be taken, or signing any cocket, warrant, or sufferance for shipping or exporting thereof, or permitting it to be done, forfeits 100 l. and his office, and is incapable of serving his majesty	23 Geo. II.	13	6
GOODS coastwise inwards—Foreign goods imported			
1 into, and entered at any port of <i>Great-Britain</i> , afterwards carried to any other port, must be accompanied with a certificate under the customer's seal, mentioning the natural colour, length, and value, if they are measurable goods; or the natural weight, content, or value, if they are goods used to be weighed or valued; which certificate must be delivered to the customer, that he may examine whether the goods agree therewith —	3 Hen. VII. 8 Geo. I. 27 Geo. II.	7 18 18	1 18 5
2—Discharged or unpacked before the certificate be delivered, and without the presence of an officer, such goods, or their value, are forfeited			
3—No goods coming into any one port of <i>Great-Britain</i> from any other, may be unshipped before the coast-cocket, transire, let-pass, or certificate be delivered to the customer, or collector and comptroller, and their warrant or sufferance granted for the landing, upon forfeiture of the value of the goods by the master, knowing and consenting thereto	13 and 14 } Car. II. } 8 Geo. I. 27 Geo. II.	11 18 18	8 18 5
— <i>Vide Brandy</i> 10, 11. <i>Malt</i> 2. <i>Officers</i> 40, 41. <i>Salt</i> 11, 26, 27. <i>Spirits</i> . <i>Tobacco</i> 36, 37, 38, 39, 41, 42, 43, 44.			
4—Foreign, taken in at sea, or out of any ship or vessel, by any coaster, in order to be landed, or put on board any other vessel, within the limits of a port, without payment of duty, are forfeited, with treble the value by the master of both vessels, unless in case of necessity	5 Geo. I. 27 Geo. II.	11 18	3 4

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	Year and Reign.	Chap.	Sect.
5 GOODS coastwise inwards—Foreign, taken on board any coasting vessel in parts beyond the seas, or out of any ship at sea, or in any port of this kingdom, other than the port from whence certified, are forfeited, with double the value, and the master of such vessel is to forfeit the value of the goods —————	9 Geo. I.	21	8
6 ——— Offence discovered to any officer of the Customs by any person (except the owner or claimer of the goods) such person is to have half of the officer's or prosecutor's share of what shall be recovered, the charges of prosecution being first deducted: the commissioners of the Customs are to cause such charges to be equally paid by the crown and the prosecutor. Persons aiding the owner or claimer, discovering their offence, are to be acquitted —————	9 Geo. I.	21	29
7 ——— Any officer, upon producing his warrant or deputation, may go on board any coasting-vessel, within the limits of any port, and rummage for prohibited and uncustomed goods, and remain on board during the vessel's stay in the port ———	9 Geo. II.	35	9
8 ——— Any person obstructing or molesting the officer in so doing, shall forfeit 100 l. ———			
GOODS coastwise outwards—May not be laden and			
1 carried from one port or creek of <i>Great-Britain</i> , <i>Ireland</i> , <i>Guernsey</i> , or <i>Jersey</i> , to any other port or creek of the same, in any ship or vessel, whereof any stranger born (unless such as be denizens, or naturalized) are owners, part owners, or masters, and whereof at least $\frac{3}{4}$ of the mariners are not <i>British</i> , upon forfeiture of the ship and goods —————	5 Eliz. 12 Car. II.	5 18	8 6
——— <i>Vide Salt</i> 42, 43. <i>Ships</i> 47. <i>Wool</i> 10, 11, 12, 13, 14.			
2 ——— Shipped, or put on board any ship to be carried forth to the open sea, from any one port, member or creek in <i>Great-Britain</i> , to be landed at any other place of this realm, without a sufferance first obtained from the officers of the Customs, are forfeited —————	33 Hen. VIII 13 and 14 Car. II.	7 11	4 7
——— <i>Vide Brandy</i> 11. <i>Salt</i> 43.			
3 ——— And before the departure of the ship out of port, the master must take out a cocket, and become bound to his majesty with good security in the value of the goods, for the delivery thereof in some port within <i>Great-Britain</i> , and to return a certificate within six months, under the hands and seals of the	33 Hen. VIII 13 and 14 Car. II.	7 11	4 7

I N D E X.

	Year and Reign.	Chap	Seet.
officers of the port of discharge, upon forfeiture of the bond and security ———— ——— <i>Vide Metal 2, 3. Salt 39. Wool 15.</i>			
4 GOODS coastwise outwards—The substance of such certificates must be indorsed on the back of the bonds, and signed to by the officers transmitting them into the Exchequer, upon penalty of treble damages, and costs of suit ————	1 Ann.	26	3
5 ———— Or if a ship be laden with Coals only, and the master pays the custom, or over-sea duty in any port of <i>Great-Britain</i> , the customer and comptroller of such port are to grant a certificate thereof; which being produced to the officers of the loading-port, will discharge the coast-bond in like manner, as if the Coals had been landed in <i>Great-Britain</i> ———— ——— <i>Vide Coals 12.</i>	9 Ann.	28	6
GRAIN, <i>vide Corn 2.</i>			
GRATES, <i>vide Girdles.</i>			
GRAVESEND, <i>vide Coals 16. Ships 30, 45.</i>			
GREENLAND—The trade thither, free to all <i>British</i> subjects ————	25 Car. II. 4&5 W.& M. 1 Ann.	7 17 16	1 8 1
2 ———— Ships employed in the catching of Whales, belonging to <i>Great-Britain</i> , whereof the master is a <i>British</i> man, and an inhabitant thereof, may, during such voyage, be navigated with at least $\frac{1}{3}$ of the mariners <i>British</i> , and yet pay no other duty for the oil or fins, than if navigated with $\frac{3}{4}$ <i>British</i> ————	25 Car. II. 4&5 W.& M. 1 Ann.	7 17 16	1 27 1
3 ———— Such ships not to enjoy the benefit of these Acts, unless they be victualled in, and proceed from <i>Great-Britain</i> ; to be attested by the collector of the port from whence they failed ————	25 Car. II. 4&5 W.& M. 1 Ann.	7 17 16	2 28 1
4 ———— Whale-fins, Oil, and Blubber of whales, Seal-oil or Seal-skins, or any other produce of seals, or other fish or creatures, taken in the <i>Greenland Seas</i> , or <i>Davis's Streights</i> , and the adjoining seas, in <i>British</i> ships, may be imported duty free; the master to make oath before the officers of the Customs, that they were produced from whales, &c. taken in the said seas by the crew of a ship, whereof the master and one-third of the mariners were <i>British</i> subjects ———— ——— <i>Vide Aliens 11, 12.</i>	5 Geo. II. 13 Geo. II. 22 ———— 28 ————	28 28 45 20	2 4 2 3
GREENLAND SHIPS—The bounty and regulations thereon, <i>vide page 366.</i>			

I N D E X.

GREENWICH-HOSPITAL—For the support and maintenance thereof, sixpence *per mensem* must be deducted out of the wages of every seaman serving on board his majesty's ships, or any ship belonging to the subjects of *Great-Britain, Ireland, Jersey, Guernsey, Alderney, Sark, and Man*, and the *British* plantations in *America*; and every person employed in boats upon the coasts of the aforesaid places, in taking fish, which are brought fresh on shore, and in boats which trade from place to place, or in any open boats upon the coasts, except on board hoys, smacks, or other vessels belonging to *London*, and employed within the *North-Foreland*, in bringing corn, fish, or provisions to *London* —

—*Vide Ships* 33, 36.

2—This duty to be paid by the master, &c. before the ship or vessel may be cleared inwards by the officers of the Customs, upon forfeiture of 20*l.* by every customer, collector, &c. who shall clear any ship, grant any warrant, cocket, transire, return, or discharge, or suffer such ship or vessel to go out of port, till certificate be produced of the payment of the duty, and that such master is not more than 30 days in arrear —

—*Vide Ships* 33, 36.

GRIDIRONS, *vide Girdles, Woollen caps.*

GROCERY, *vide Deal-boards.*

GUERNSEY, *vide pag. 70, 364. Goods inwards* 15.

Gunpowder 4. *Plantations* 3. *Salt* 13, 46. *Ships* 49.

Wool 29.

GUINEAS and **HALF GUINEAS** may be imported by any persons —

GUM SENEGA may be imported by his majesty's subjects, in *British*-built ships navigated according to law, from any port or place in *Europe*, upon payment of the duty, Branch N^o 37 —

2—Imported from any place in *Europe*, and entered by any person as imported immediately from the place of its growth, or from the *British* colonies or plantations in *America*, in order to evade the duty, is forfeited, and double the value —

3—In case of any dispute from whence it was imported, the *onus probandi* to lie on the importer — *Vide Goods inwards* 6. —

GUN METAL, *vide Metal.*

GUNPOWDER—No master of a ship outward-bound shall receive on board (except for his majesty's use) any Gunpowder, before his ship is at or below *Blackwall* —

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7 & 8 W. III.	21	
8 & 9 W. III.	23	
2 Ann.	6	
10 Ann.	17	
2 Geo. II.	7	
2 Geo. II.	7	7
8 Will. III.	1	2
25 Geo. II.	32	1
25 Geo. II.	32	4
25 Geo. II.	32	5
	2	

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2	Every master of a ship coming into the river Thames, shall land all his Gunpowder before his ship arrives at <i>Blackwall</i> , or within 24 hours after — Under the penalty of forfeiting 5 l. for every 50 pounds weight thereof, to the use of the poor of the corporation of the Trinity-house —	5 Geo. II.	20	2, 3, 6
3	GUNPOWDER, <i>British-made</i> , for the bounty and regulations thereon, <i>vide page 365</i> .			
4	Security given for the exportation to be discharged in the manner following, viz. — (If entered for, or landed in <i>Ireland</i> , <i>Guernsey</i> , <i>Jersey</i> , <i>Alderney</i> , <i>Sark</i> , or <i>Man</i> , or any of his majesty's colonies or plantations abroad) by a certificate of its being there landed, under the hand of the officer of the Customs there, or, for want of such officer, of the governor or deputy-governor of the place — — (If exported for any other foreign port or place) by a certificate under the hand of the consul, or two known <i>British</i> merchants — — By proof that it was taken by enemies, or perished in the seas — — (If exported for <i>Africa</i>) by oath of the master, mate, purser, or person having charge of the ship, that it was delivered and sold upon the coast of <i>Africa</i> , together with the oath of the exporter (if living) that the goods have, to the best of his knowledge, been so disposed of —	4 Geo. II.	29	1, 2
5	Exported (for which the allowance has been made) and relanded in <i>Great-Britain</i> (except by licence of one of the principal officers of the port, or in case of distress to save it from perishing, which is forthwith to be made known to one of the said officers) the Gunpowder (over and above the penalty of the bond) and treble the value thereof is forfeited — — <i>Vide Ammunition, Arms.</i>	4 Geo. II.	29	3
	H.			
	HAMMERS, <i>vide Woollen caps.</i>			
	HANDLES, <i>vide Bits.</i>			
	HANGERS, <i>vide Girdles.</i>			
	HARNESS { for girdles, <i>vide Bits, Girdles, Woollen caps.</i> for horses, <i>vide Bits, Girdles.</i> pertaining to saddles, <i>vide Woollen caps.</i>			
	HATS, <i>vide Woollen caps. Plantations 47, 48, 49, 50, 51.</i>			
	HEMP imported, <i>vide Goods inwards 6. Ireland 1.</i>			
	Naval stores. <i>Plantations 9, 60.</i>			
	HERRINGS, <i>vide Fish 27, 28. Salt 20.</i>			
				HERRING

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HERRING FISHERY—Bounty for encouragement thereof, and the regulations thereon, pag. 368.

—————Bounty for ships built and employed therein, and the regulations thereon, pag. 369.

HIDES and SKINS imported—After payment of the
1 duties N^o 26 and 27, as in pag. 55, 56, 57, 58,
are to be marked or stamped to denote the
same —————

2 —————Stamps to be provided by the commissioners
of the Customs —————

3 —————Counterfeiting such stamps, or knowingly
selling any Hides, &c. with such counter-
feited stamps, felony —————

4 —————And CALVE SKINS, tanned, &c. in *Great-Britain*,
the drawback, regulations of exportation, &c.
pag. 376.

5 —————And wares made thereof to be allowed draw-
back, though the mark does not appear to
the officers; provided oath be made by the
exporter that they have been stamped —

6 —————Such goods shipped off to be exported, and
afterwards relanded, are forfeited, with treble
their value —————

7 —————Of Ox, Steer, Bull, Cow, or Calf, untanned or
raw, may not be exported, upon penalty of 500l.
and disability to deal in leather for the future:
such exportation declared likewise a common
nuſance —————

—————Except for the ship's use only, and not ex-
ceeding six Hides —————

8 —————Exported from any island belonging to *Great-
Britain* (except *Ireland*) to any other place
than *Great-Britain*, penalty double the va-
lue —————

—————*Vide Tallow 1. Leather 2.*

HILTS, *vide Bits*.

HINGES and GARNETS, *vide Girdles*.

HOPS, imported unclean, corrupt, or mixed with
1 powder, dust, dross, sand, or soil, are for-
feited —————

2 —————*British*, exported to *Ireland*, not to draw back
the duty —————

3 —————May not be imported into *Ireland*, except from
Great-Britain only, on forfeiture of the value,
and the ship: such importation declared likewise
a common nuſance —————

4 —————Carried from *Great-Britain* to *Ireland*, the mas-
ter of the ship to take with him a duplicate of
his content, under the hands and seals of the
collector and comptroller of the port, in order }
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9 Ann.	11	6
10 Ann.	26	4
9 Ann.	11	44
10 Ann.	26	4
9 Ann.	11	44
10 Ann.	26	4
9 Ann.	11	41
10 Ann.	26	5
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20 Car. II.	5	2
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1 Jac. I.	18	2
3 Car. I.	4	22
16 Car. I.	4	2
6 Geo. I.	11	39
9 Ann.	12	27
5 Geo. II.	9	1
7 Geo. II.	9	1
1 Geo. I.	12	6

to

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	Year and Reign.	Chap.	Seft.
to be produced upon oath, to the officers of the Customs in <i>Ireland</i> , before landing, upon forfeiture, and 10 s. per pound			
5 HOPS—No foreign Hops to be landed in <i>Great-Britain</i> , before the entry and payment of the duty, or without a warrant from the proper officer; nor any foreign Hops, except of <i>British</i> growth, to be landed in <i>Ireland</i> , upon forfeiture thereof, together with the ship or vessel; and every person concerned is to forfeit 5 s. for every pound weight —The Hops are to be burnt within ten days after condemnation	7 Geo. II.	19	1
6—Any person mixing with Hops any drug or ingredient to alter the colour or scent, and being convicted thereof, upon oath before a justice of the peace, is to forfeit 5 l. for every hundred weight	7 Geo. II.	19	2
— <i>Vide Plantations</i> 10.			
HORNS, <i>British</i> , unwrought, may not be transported or sold to strangers, upon forfeiture of double their value	4 Edw. IV. 1 Jac. I. 7 Jac. I.	8 25 14	1 44 4
—For lanthorns, <i>vide Girdles</i> .			
HORSES, <i>vide Plantations</i> 32.			
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JAMAICA WOOD, <i>vide Plantations</i> 10.			
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JERSEY, <i>vide page</i> 70, 364. Goods inwards 15. Gunpowder 4. <i>Plantations</i> 3. Salt 13, 46. Ships 49. Wool 29.			
JETSHAM, <i>vide Goods</i> 51. Ships 27.			
JEWELS, <i>vide Diamonds</i> . Goods outwards 9.			
IMAGES painted, <i>vide Girdles</i> .			
INCLE UNWROUGHT and SHORT SPINNEL—The duties altered, <i>see page</i> 66, 176.			
INDICO may be imported, till 29 Sept. 1760, and thence to the end of the next session of parliament, from any place whatsoever, in any ship belonging to <i>Great-Britain</i> , or to any kingdom or state in amity with his majesty	7 Geo. II. 27 Geo. II.	18 18	2, 3 2
— <i>Vide Plantations</i> 9, 10, 24, 60.			
— <i>British</i> plantation, the premium and regulations thereon, pag. 372.			
INFORMATIONS—Every informer, upon a penal statute, must exhibit his suit in proper person, and pursue the same only by himself, or by his attorney in court; which pursuit must be by way of information, or original action; upon which information, the time of exhibiting must be no-	18 Eliz. 27 Eliz.	5 10	1 2 ted.

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ted. No procefs to be sued out upon such information, till exhibited in due form; upon which procefs must be indorsed the party's name that pursueth, and the statute whereon grounded —			
2—The offence not to be laid in the information, to be done in any other county, than where really committed —	31 Eliz. 21 Jac. I.	5 4	2 2
— <i>Vide Offences 1, 2.</i>			
3 INFORMATION—Actions, suits, bills, or indictments for frauds relating to the Customs, may be laid in any county; and on actions for forfeitures upon penal statutes, any officer, &c. may sue within a year; which being expired, the King may sue within two years more, unless shorter time be appointed by any other statute —	31 Eliz. 21 Jac. I.	5 4	5, 6 3, 5
4—But for drawback-goods relanded, suit may be within five years after offence committed	8 Ann.	13	16
5—Informer or plaintiff may not compound or agree with the offender, but after answer made in court to the information; nor after answer, but by order and consent of the court: and if the informer, &c. delay, or discontinue his suit, or is nonsuited, or has verdict passed against him, he must pay the defendant his costs, charges, and damages —	18 Eliz. 27 Eliz.	5 10	3 2
6—Informers offending, in suing out of procefs, making of compositions, &c. without order or consent of the court, upon conviction, are to stand in the pillory for two hours, and to forfeit 10 l. —	18 Eliz. 27 Eliz.	5 10	4 2
7—Bills or complaints not to be filed till the informer has sworn, before some of the judges of the court, that the offence was committed in the county alledged in the information, and that he believes it was committed within a year —	21 Jac. I.	4	3
8—May not be entered in any of the courts of <i>Westminster</i> , or <i>Edinburgh</i> , against any person, for the recovery of penalties inflicted by the laws of the Customs, Excise, and Salt duties, unless in the name of the attorney-general, or an officer of the said revenues —	12 Geo. I.	28	28
— <i>Vide Wool 76, 90.</i>			
9—Persons taken up by capias, in prison for want of bail on any information relating to the Customs, &c. not pleading for the space of one term, judgment must be entered by default, and execution awarded against body and estate —	12 Geo. I.	28	27
10—And suits for forfeitures and penalties relating to the Customs, &c. incurred to his majesty, may be commenced in any of the courts of record at			

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<i>Westminster</i> , and in the court of Exchequer in <i>Scotland</i> ; unless in some few cases, where the justice of the peace, or the commissioners of the Customs and Excise, may, in a summary way, proceed to condemnation of goods seized: for which see the several heads referred to, under the title of <i>Seizures and forfeitures of goods</i> , and <i>Penalties pecuniary</i> —	6 Ann.	26	6
11 INFORMATIONS—Or indictments being commenced or prosecuted for assaults upon officers, the offence may be tried in any county of <i>England</i> —	9 Geo. II.	35	26
12—Sheriffs, mayors, or bailiffs, or other persons having the execution of any process, against any offender in relation to the Customs or Excise, are upon request (indorsed upon the back of the said process, signed by the solicitor of the Customs or Excise) to grant a special warrant to such person as is named by the said solicitor, for apprehending the offender; and in default thereof, are subject to such penalties, &c. as they are now liable to, for refusing or neglecting to execute such process —	9 Geo. II.	35	32
— <i>Vide Capias. Seizures</i> 11, 14, 15, 19, 22. <i>Starch</i> 4. <i>Writs</i> .			
INFORMERS, <i>vide East-India</i> 21. <i>Drawbacks</i> 13. <i>Offenders</i> 2. <i>Officers</i> 28. <i>Seizures</i> 8, 9.			
INSURERS, <i>vide Alamodes</i> 5. <i>Goods inwards</i> 40, 41. <i>Wool</i> 88, 89.			
INTEREST—Bonds for Customs, Additional duties, &c. not paid according to the conditions thereof, to be chargeable with Interest at 6l. per cent. per annum, from the time due, till the actual payment; unless the Treasury shall judge it reasonable to be remitted —	4 Ann.	6	26
— <i>Vide Officers</i> 45, 48.			
IRELAND—Hemp, or Flax, and any manufacture made thereof in <i>Ireland</i> may be imported by <i>British</i> or <i>Irish</i> directly into <i>Great-Britain</i> , free of all duties, upon certificate of the officers of the port where shipped, expressing the marks, number, tale, or weight of the species in each bale or parcel mentioned in the bill of lading, with the name and place of abode of the exporter from <i>Ireland</i> , and of the person who shall have sworn that the goods are the manufacture of <i>Ireland</i> , and where and to whom in <i>England</i> consigned; and oath of the master, that the goods are the same mentioned in such certificate	7 & 8 W. III. 16 Geo. II.	39 26	1 6
2—Wrought silks, Stuffs, &c. <i>Muslins</i> and <i>Callicoes</i> of the manufacture of <i>East-India</i> , <i>China</i> , or <i>Persia</i> , may not be imported there, but from			

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<i>Great-Britain</i> , upon forfeiture thereof, or the value, and the ship, furniture, &c. —————	5 Geo. I.	11	12
3 ——— Officers of the Customs in <i>Ireland</i> conniving thereat, &c. forfeit 500 l. and are rendered incapable —————			
4 IRELAND—No Sugars, Panelles, Syrups or Molasses of the product of any of the plantations in <i>America</i> , nor any Rum or Spirits of <i>America</i> (except of the growth and manufacture of his majesty's sugar colonies there) may be imported into <i>Ireland</i> , unless shipped in <i>Great-Britain</i> in ships legally navigated, upon forfeiture thereof, or the value, together with the ship and all her furniture; ———but not to extend to restrain the importation of Sugars of the produce of any of the dominions of the king of <i>Spain</i> or <i>Portugal</i> , from any place from whence they might have been lawfully imported before —————	6 Geo. II.	13	4, 13
5 ——— Any person assisting in the unlawful landing, or receiving any of the aforesaid goods so landed, are to forfeit treble their value; and for obstructing officers 50 l. and to suffer three months imprisonment —————	6 Geo. II.	13	5, 6
6 ——— Any officer conniving at such illegal landing, or making collusive seizures, is to forfeit 50 l. and be rendered incapable of serving his majesty —————			
7 ——— Masters of ships (being his majesty's subjects) receiving any of the aforesaid goods on board, in order to land the same contrary to the true intent of this Act, to forfeit 100 l. —————	6 Geo. II.	13	7
8 ——— Such offences and forfeitures may be prosecuted and recovered in any of the courts of record at <i>Westminster</i> , or in <i>Dublin</i> , at the option of the informer or prosecutor, within two years after the offence —————	6 Geo. II.	13	4, 11
9 ——— The <i>onus probandi</i> to lie upon the claimer or owner of the goods —————	6 Geo. II.	13	8
10 ——— No Glafs of any kind or denomination, other than the manufacture of <i>Great-Britain</i> , may be imported into <i>Ireland</i> , upon forfeiture thereof, and of the ship, with her tackle, apparel, and furniture, and 10 s. for every pound weight by the master of the ship, and every other person concerned or assisting in importing or landing it, and the Glafs to be destroyed within ten days after condemnation —————	19 Geo. II.	12	22
11 ——— The master of every ship which shall carry any kind of Glafs to <i>Ireland</i> must, before he			

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is permitted to sail out of the port of <i>Great-Britain</i> , take from, and under the hands and seals of, the collector or comptroller thereof, a duplicate of his contents in writing of all the Glafs taken on board, which is to be delivered him without fee; and upon his arrival at the port in <i>Ireland</i> where he intends to unlade, he must deliver upon oath such duplicate to the collector, comptroller, or other officer of the Customs there, before he is permitted to land such Glafs: for landing such Glafs before the duplicate is so produced, the penalty is the same as in the foregoing article 10.	19 Geo. II.	12	23
12 IRELAND—No Glafs of any kind may be exported from <i>Ireland</i> , or laden upon any horse, cart, or other carriage, or on board any vessel, in any place belonging to the kingdom of <i>Ireland</i> , with intent to be exported, upon forfeiture of the Glafs, and of 10 s. for every pound weight by every person concerned or assisting therein, and also of every ship or vessel, barge, boat, or other bottom, on board which it was laden, with her tackle, apparel, and furniture; and the Glafs to be destroyed within ten days after condemnation	19 Geo. II.	12	24
13—Offences against this Act, relating to the exportation and importation of Glafs, are to be heard and determined by the commissioners and sub-commissioners of Excise, in their respective districts in <i>Ireland</i> ; who may proceed in a summary way, and give judgment, and levy the penalties and forfeitures in such manner, as they may in cases of Excise in <i>Ireland</i>	19 Geo. II.	12	25
— <i>Vide</i> Coals 4. Coffee 1. Drawbacks 11. Gunpowder 4. Hops 2, 4, 5. Linen 6. Plantations 1, 3, 10, 19, 29, 32, 33, 43, 80. Sailcloth 12, 13, 14, 15. Salt 6, 31, 32, 33. Ships 43, 49, 51, 52, 54. Tea 9. Tobacco 25, 26, 27, 60, 23. Wire 1. Wool 53, 54 to 90. Woollen 7. Page 364.			
IRON, notwithstanding the Act of 28 Edw. III. } 1 cap. 5. may be exported by any person ——— } — <i>Vide</i> Metal.	5 & 6 W. III.	17	2
2—Armour, Bandeliers, Bridle-bits, Halbert-heads and Sharps, Holsters, Musquets, Carbines, Fowling-pieces, Pistols, Pike-heads, Sword or Rapier-blades, Saddles, Snaffles, Stirrops, Calve-skins dressed or undressed, Geldings, Oxen, Sheep-skins	12 Car. II.	4	11 dressed

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dressed without the wool, and all sorts of manu- factures made of leather, may be exported by any persons _____ <i>—Vide Ammunition 3, 4. Arms.</i>			
3 IRON—Pig iron, made in and imported from the <i>Bri- tish</i> colonies in <i>America</i>, may be imported into any port of <i>Great-Britain</i>; and Bar iron, made in and imported from the said colonies, may be imported into the port of <i>London</i>, free of all duties, under the following regulations _____	23 Geo. II.	29	1
4—The person shipping the Pig or Bar iron in <i>America</i> must, before clearing out the vessel for <i>Great-Britain</i>, make oath before the governor, collector and comptroller of the Customs, and naval-officer, or any two of them, that the iron so shipped, expressing the true weight, was made at _____ within the colony of _____, with the name of the person to whom sold or consigned. There- upon the said officers are to grant a certifi- cate, under the hands and seals of office, of such oath having been made before them	23 Geo. II.	29	5
5—The said Pig or Bar iron must also be stamped with a mark denoting the colony where it was made, and the certificate abovemention- ed (Art. 4.) must be produced to the chief officer of the Customs at the place of impor- tation, and oath made before him by the commander of the vessel, that the iron so imported is the same mentioned in the cer- tificate, otherwise to be chargeable with the duties as before _____	23 Geo. II.	29	6, 7
6—For falsely making such certificate, the pe- nalty is forfeiture of 200 l. loss of office, and being incapable of serving his majesty; for falsely making the oaths abovemention- ed, the offender incurs the punishment by law for wilful and corrupt perjury; and for counterfeiting the stamp or certificate, the punishment by law for forgery.—The penal- ties for falsely making such stamps or certi- ficates recoverable in any court of record at <i>Westminster</i> or <i>America</i>, or in the Exchequer in <i>Scotland</i> respectively, where the offender shall dwell when the offence was committed, or information, &c. brought; and every in- formation, &c. brought in <i>Great-Britain</i>, is to be laid either in the county where the offence was committed, or where the of- fender dwells when the information, &c. is brought _____	23 Geo. II.	29	8, 11

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7 IRON—Bar iron imported into the port of <i>London</i> by virtue of this Act, is to be entered at the Custom-house, and stamped with such mark as the commissioners shall direct in three different parts of each bar, that is, two at the distance of a yard from each end, and one in the middle —	23 Geo. II.	29	13
8—Such Bar iron may not be exported or carried coastwise, except for the use of his majesty's dock yards, on forfeiture thereof, together with the vessel; and the person exporting or sending it coastwise, the master of the vessel and mariners are subject to the same penalties as in case of being laden with prohibited or uncustomed goods, or goods clandestinely imported or exported: and any officer of the Customs granting a cocket, or other warrant for such purpose, forfeits 200 l. and is to lose his office, and be rendered incapable of serving his majesty, and the cocket, &c. to be void —	23 Geo. II.	29	2
9—Such Bar iron may not be conveyed by land to any place beyond ten miles from any part of the port of <i>London</i> , except to his majesty's dock yards and for his use, on forfeiture of 20 s. per hundred weight by the person conveying it, or causing it so to be conveyed —	23 Geo. II.	29	4
10—For counterfeiting, destroying, or defacing the stamps, with intent to convey the iron ten miles from the port of <i>London</i> , the penalty is 100 l. —	23 Geo. II.	29	14
11—No Bar iron may be carried coastwise, unless mention is made in the certificate of the day on which the duties were paid at importation, and by whom —	23 Geo. II.	29	3
— <i>Vide Metal.</i>			
ISELAND, <i>vide Westmoney.</i>			
ISLE OF MAN—Corn of the growth thereof may	15 Car. II.	7	21
1 be imported into <i>Great-Britain</i> —			
2—No goods but such as are of the growth, product, or manufacture of the said isle, may be imported from thence into <i>Great-Britain</i> , or within the limits of any port thereof —	12 Geo. I.	28	22
3—Vessels found, or discovered to have been with such goods within the limits of any port of <i>Great-Britain</i> or <i>Ireland</i> , whether bulk has been broken or not, are forfeited, with the tackle, &c. and likewise the goods, or their value —	12 Geo. I.	28	22
4—Persons concerned in landing or conveying away such goods, forfeit 100 l. or six months imprisonment, at the discretion of the court —	12 Geo. I.	28	22

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5 ISLE OF MAN—Foreign goods entered outwards for any other parts than the <i>Isle of Man</i> , and yet carried thither and landed; the exporter is to forfeit the drawback, or the amount thereof, as also treble the value of the goods ————	12 Geo. I.	28	23
6———Matters of the vessels subject to the like penalties, and to suffer six months imprisonment without bail or mainprize ————	12 Geo. I.	28	23
7———To be added to, and included in the oath of the exporter, upon all debentures for foreign goods exported ————	12 Geo. I.	28	24
8———The Treasury, in behalf of the crown, may treat for the absolute purchase thereof ———— ——— <i>Vide page 364. Cattle 1. Coals 4. Drawbacks 5. Gunpowder 4. Salt 6, 46.</i>	12 Geo. I.	28	25
JUNK, <i>vide Rags.</i>			
JURIES, in cases relating to the Customs, to consist of free-born subjects only ———— ——— <i>Vide Plantations 43.</i>	13 and 14 Car. II.	11	11
JUSTICES of the peace, magistrates, and all other his majesty's officers and subjects, are to be aiding and assisting to the officers of the Customs in the execution of this Act, and for such aid, &c. shall be thereby defended and saved harmless ————	13 and 14 Car. II.	11	32
2———For their power in matters relating to the Customs, &c. <i>vide Apprentices 1, 3. Arrack 2, 7, 8. Bonelace 3. Brandy 12, 17. Candles 10, 11, 12. Cattle 2, 5, 10. Chocolate 7. Coffee 8, 18, 38. Coin 7. Corn 3, 5. Drawbacks 8. East-India 9. Goods inwards 26, 28, 29, 39, 54, 65, 66, 68. Hops 6. Informations 10. Offences 1. Officers 9, 20, 27, 30. Quarentine 18. Sailcloth 4, 5, 8. Salt 33, 41, 44, 47. Seizures 18, 19, 20, 22. Sheep 3. Ships 7, 8, 15, 16, 20, 22, 24. Starch 4, 5, 6. Tobacco 33, 42, 62, 63, 69, 70. Wool 38, 41, 79.</i> K.			
K ENT, <i>vide Wool 1, 4.</i>			
KEYS, WHARFS, &c. for the port of London, pag. 396 to 399. ——— <i>Vide Goods inwards 1, 3. Goods outwards 1. Officers 6. Ports 4.</i>			
KEYS, <i>vide Girdles.</i>			
KNIVES, <i>vide Bits, Girdles, Woollen caps.</i> L.			
L ACE of gold, silver, copper, or brass, <i>vide Gold 1, 2, 3, 4, 5, 6, 7.</i> ———of gold and silver, <i>British</i> , the drawback and regulations of exportation, pag. 380. ———Of silk or thread, <i>vide Bonelace, Fringe.</i>			
LACES, <i>vide Bits, Girdles, Silk wrought 3. Woollen caps.</i>			

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LACQUERED WARES of <i>East-India</i> —The duty and drawback, pag. 355.			
LADLES, <i>vide Woollen caps</i> .			
LAGAN, <i>vide Goods inwards</i> 51. <i>Ships</i> 27.			
LAMB, <i>vide Cattle</i> 1.			
LAMBS, <i>vide Sheep</i> 1.			
——— Skins, <i>vide Wool</i> 27.			
LATTEN, <i>vide Metal</i> .			
LAVERS, vocat. Hanging lavers, <i>vide Girdles</i> .			
LEATHER—Any thing wrought of tawed leather, <i>vide</i> 1 <i>Woollen caps</i> .			
2—Sheep-skins, or Calve-skins, tanned, tawed, or dressed, may be exported ————	13 and 14 Car. II. 20 Car. II.	7 5	2, 5 2
3—Manufactures, <i>British</i> , the drawback and regulations of exportation, pag. 380.— <i>Vide Hides</i> 5.			
LEVANT company, <i>vide East-India</i> 17.			
——— seas, <i>vide Goods inwards</i> 9.			
LICENCES—Goods, for the importation whereof licences must be first taken out, <i>vide Alamodes</i> 1. <i>Ammunition</i> 1, 2. <i>Plantations</i> 11, 16, 17, 59. <i>Spicery</i> 1. <i>Tea</i> 8. <i>Victual</i> 3. <i>Wool</i> 53, 72. <i>Page</i> 367, 370.			
LINENS—Chequered, striped, printed, painted, stained or dyed, imported, after payment of the duties N ^o 28 and 29. as in page 59, 61. are to be marked or stamped with a seal or mark, to denote the same ————	10 Ann. 12 Ann.	19 9	67 { 14 16
2—Stamps or seals to be provided by the commissioners of the Customs, which they may alter as occasion requires ————			
3—Counterfeiting the stamps, felony ————	10 Ann.	19	94
4—People selling linen knowingly with such counterfeit stamps, their aiders, abettors, and assistants, are to forfeit 100 l. and to stand in the pillory for two hours ————	12 Ann.	9	15
5—If designed to be again exported; before shipping, notice must be given to the proper officer appointed by the commissioners of the Customs, when and where they are to be packed up, who is to take off the seals, and return an account of the kinds and quantities to the officer appointed to receive the same ———— <i>Vide Paper</i> 3. ————	12 Ann.	9	17
6— <i>Irish</i> , imported into this kingdom, may afterwards be exported to the <i>British</i> plantations in <i>America</i> duty free ———— ——— <i>Vide Ireland</i> 1. <i>Plantations</i> 33.	3 Geo. I.	21	2
7—In <i>Scotland</i> , exposed to sale, or designed to be exported, not marked with the stamp of a royal burgh, &c. penalty 5 s. per piece ————	10 Ann.	21	3

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8—Counterfeiting such stamp, penalty 50 l. or a year's imprisonment, if the offender prove insolvent	10 Ann.	21	4
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LOCKETS , <i>vide Bits</i> .			
LOCKS , <i>vide Girdles, Woollen caps</i> .			
LOGWOOD , alias BLOCKWOOD , may be imported } by any persons, and freely used in dying ——— } — <i>Vide Plantations</i> 9, 24.	13 and 14 } Car. II. }	11	26
LONDON —The extent and limits of the said port, 1 pag. 399. 2—The lawful keys and wharfs, pag. 396 to 399. 3—For the lawful hours for landing and shipping of goods, <i>vide Goods inwards</i> 3. <i>Goods outwards</i> 3. 4—For goods which may be imported only into that port, <i>vide Alamodes</i> 1. <i>East-India</i> 29. <i>Pepper</i> 1. 5—A register of all wool, &c. to be kept there, <i>vide Wool</i> 13. 6—The package, scavage, and baliage or portage, &c. duties payable to the lord mayor, &c. from pag. 423 to pag. 429. —Confirmed. 20th Rule, pag. 311. 7—The advanced duty on coals there, pag 54, 307. 8—The advanced duty on wines brought thither from the out-ports, pag. 7, 19, 275. — <i>Vide Wines</i> 4, 14, 15, 16. 9— <i>Vide Coals</i> 15. <i>Corn</i> 4. <i>Goods inwards</i> 3. <i>Offi-</i> <i>cers</i> 8, 12, 15. <i>Ships</i> 30. 10—And <i>Edinburgh</i> —For goods which are to be there sold, <i>vide Coffee</i> 26, 27.			
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MAGISTRATES , <i>vide Fish</i> 7. <i>Justices</i> 1. <i>Officers</i> 27, 30.			
MALT imported from beyond the seas, forfeited, or 1 the value ———— } —The bounty and regulations of exportation, pag. 360, 361.	The Malt Act yearly.		
2—Barley, Oats, or other grain unmalted, mixt } therewith for exportation, the forfeiture is 5 s. } per bushel ———— }	1 Geo. I. } 6 Geo. I. }	2 } 21 }	13 } 4 }
MANIFEST , <i>vide Tobacco</i> 12, 13.			
MARINERS , <i>vide Seamen. Ships</i> 33, 63, 64. <i>Plantati-</i> <i>ons</i> 88, 89, 90.			
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—The bounty and regulations thereon, p. 385 to 387.			
MAYOR, <i>vide Informations</i> 12. <i>Ships</i> 7, 20, 22.			
MEDITERRANEAN PASSES—Counterfeiting, al- tering, or erasing them, or knowingly uttering or publishing such counterfeited altered or erased passes, is felony without benefit of clergy —	4 Geo. II.	18	1
MEDITERRANEAN SEAS—The ports therein beyond			
1 <i>Malaga</i> , pag. 16, 17.			
2—Duty, pag. 16, 17, 51.			
MELASSES, <i>vide Ireland</i> 4. <i>Plantations</i> 9, 10, 52, 60.			
MERCHANTS put out of their turns, without express order or approbation of the superior officers, pe- nalty double costs and damages —	13 and 14 Car. II.	11	34
— <i>Vide Aliens, Bills of entry, Cockets, Goods in- wards</i> 21, 22, 23, 24.			
METAL—Brass, Copper, Latten, Bell-metal, Pan- metal, Gun-metal, Shruff-metal, clean or mixed (except Tin and Lead) may not be exported, on forfeiture of double the value, and 10l. for every thousand weight —	33 Hen. VIII 2&3 Edw. VI	7 37	2 1
—And also except Copper and Mundick- metal made of <i>British</i> ore, and foreign Copper in bars —	5&6 W. & M. 9&10 W. III. 12 Ann. 26 Geo. II.	17 26 18 32	23 19 5 2
— <i>Vide Iron</i> 1.			
2—Not to be laden coastwise in any port or creek, where the customer or his deputy are not resi- dent, on forfeiture thereof, and 10 l. for every thousand weight —	2&3 Edw. VI	37	6
3—Carried coastwise, if bond be taken without date, the customer and comptroller forfeit their office, and the value of the metal —	2&3 Edw. VI	37	4
— <i>Vide Goods coastwise outwards</i> 1, 2, 3.			
4—Customer or searcher knowingly suffering the same to be shipped, and not seizing it, for- feit office, and the value —	2&3 Edw. VI	37	5
5—Masters, owners, &c. of ships, willingly per- mitting the illegal shipping, or not disclosing it within three days to the customer or comptroller of the port, are to forfeit dou- ble the value —	2&3 Edw. VI	37	5
MONEY, <i>vide Aliens</i> 4. <i>Coin</i> .			
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MUM, <i>vide Beer</i> .			
MUNDICK METAL, <i>vide Metal</i> .			
MUSLINS, landed or put out of any ship before entry and payment of Branch N ^o 12, or without a war- rant, are forfeited, or their value; $\frac{2}{3}$ to the use of his majesty, and $\frac{1}{3}$ to the seizer or suer —	11&12 W. III.	3	3 2 MUS.

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- 2 MUSLINS, plain—The several species thereof, pag. 41.
 3—Flowered, &c.—The duty and drawback, pag. 350.
 —*Vide Ireland 2.*
 MUTTON, *vide Cattle.*

N.

NAILS of latten, with iron shanks, *vide Girdles.*
 NATURALIZATION by Act of parliament—Provision must be expressly made in the bill exhibited for that purpose, that the persons therein mentioned, shall not be thereby enabled to be of the privy-council, or members of either house of parliament, or to take any offices or places of trust, or to have any grants of lands, tenements, or hereditaments from the crown —

—*Vide Aliens 6. Plantations 40. Children.*

NAVAL STORES, imported from the *British* plantations and *Scotland*, the premium and regulations, pag. 385, 386, 387.

2—If afterwards exported, the said premium must be repaid, pag. 387.

3—Imported from *Russia*—A true account thereof to be laid before both houses of parliament every session, by the commissioners of the Customs, under their hands —

NEEDLES, vocat. Pack-needles, *vide Woollen caps.*

NEEDLE-WORK, *vide Bonelace.*

NETHERLANDS, *vide Deal-boards.*

NEWCASTLE, *vide Coals 5, 6.*

NEWFOUNDLAND TRADE free to all *British* subjects —

2—Masters of ships bound thither, to carry at least one fresh man in five; of by-boats, to carry at least two fresh men in six, that is, one that has made no more than one voyage, and one that has never been at sea before; and are to make oath accordingly before the collector of the port, who is to give them a certificate thereof —

—*Vide Greenland 2.*

NORWAY, the trade thither free to all persons —

NOTES, promissory, made and signed by any person, or by the servant or agent of any corporation, banker, goldsmith, merchant or trader, who is usually intrusted to sign such notes, are to be deemed payable according to the conditions thereof, and are assignable or indorsable over, and an action thereon may be maintained, in the same manner as inland bills of exchange —

NUSANCE, common or publick, *vide Cattle 1. Hides 7. Hops 3. Wool 23, &c.*

NUTMEGS, *vide Spicery.*

Year and Reign.	Chap	Sect.
1 Geo. I.	4	2
10 & 11 W. III.	6	4
10 & 11 W. III.	25	1
10 & 11 W. III.	25	9, 10
25 Car. II.	7	6
3 and 4 Ann.	9	1
7 Ann.	25	3

OATHS,

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O.

OATHS, *vide Aliens* 6, 8. *Asbes* 3. *Cambricks* 1.
Coffee 38, 39, 41, 42. *Debentures* 4, 5, 6. *Draw-*
backs 4. *East-India* 38, 43. *Fish* 12, 28, 29, 34.
Goods inwards 24, 54, 68, 76. *Greenland* 4. *Gun-*
powder 4. *Hides* 5. *Hops* 6. *Ireland* 11. *Iron* 4, 5.
Officers 8, 9, 12, 15, 20, 21, 22, 27, 37, 43. *Pepper* 6.
Plantations 3, 4, 6, 38, 60, 74, 81, 83, 84. *Quakers* 4.
Quarentine 12, 13. *Rum* 6. *Russia* 2. *Salt* 12, 20, 21,
26, 33, 39, 42, 43, 44, 48. *Seizures* 19. *Ships* 15,
31, 32, 42, 51, 56. *Silk* 12. *Silver* 3, 5. *Tobacco* 27,
30, 40, 41. *Victual* 3. *Wool* 68. *Pag.* 8, 56, 58,
61, 266, 302, 314, 360 to 367.

OBLIGATIONS, *vide Bonds*.

OFFENCES against penal statutes may be prosecuted,
1 tried, &c. by way of action, &c. before justices
of assize, nisi prius, gaol-delivery, oyer and
terminer, or justices of peace for the county, &c.
where committed

21 Jac. I. 4 1

2—Informer or plaintiff not proving the offence
by evidence to the jury, the defendant to
be found not guilty

21 Jac. I. 4 2

—*Vide Informations.*

OFFICERS of the Customs—Not to obtain their
1 offices for gift, favour, or affection, but for de-
sert, as being of the best and most lawful men,
and sufficient to their estimation and knowledge

12 Rich. II. 2 1

2—Not to have their offices for life or term of
years, but during the sovereign's pleasure only,
and the said offices to remain in his hands, under
the government of the Treasury

14 Rich. II. 10 1

17 Rich. II. 5 1

1 Hen. IV. 13 1

20 Hen. VI. 5 1

31 Hen. VI. 5 1

3—Letters patents, charters, or grants made other-
wise, are void

4—To reside by themselves, or their sufficient de-
puties, at the several head ports, members, and
creeks, on penalty of 100 l. loss of office, and
imprisonment

1 Hen. IV. 13 1

4 Hen. IV. 20 1

13 Hen. IV. 5 1

1 Eliz. 11 8

13 & 14 Car. II. 11 14

5—No person may bargain or sell any office, or the
deputation thereof, or any part thereof, nor re-
ceive any money, fee, or reward, or any pro-
mise, agreement, or assurance for any office in
the Customs, upon penalty of forfeiting the place
by the seller, and the buyer to be adjudged in-
capable to enjoy the same, and the bargain, sale,
&c. to be void

5 & 6 Edw. VI. 16 2, 3

6—Or their deputies or clerks, not to have any

ships

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ships of their own, nor to freight any ships, nor to buy or sell any merchandize, nor to have any wharfs or keys, nor hold any common hosteries, or taverns, nor to be factors for any merchant denizen or alien, or host to any merchant alien, on forfeiture of 40 l.	14 Rich. II. 4 Hen. IV. 11 Hen. IV. 20 Hen. VI.	10 21 2 5	I I I I
7 OFFICERS of the Customs—No person to be customer, comptroller, or searcher in any port where he is common officer, or deputy to such common officer, upon forfeiture of 40 l. for every half year he executes both offices	3 Hen. VII.	7	I
8—Two of the commissioners first named in the commission are, before the chancellor, or chief baron of the Exchequer, or master of the Rolls; and every other of the commissioners, patent-officers, their deputies, clerks or servants, and all other officers of the Customs in the port of <i>London</i> , are, before any two of the said commissioners; upon their admission, to take their corporal oaths for the true and faithful execution of their trusts and employments, to the best of their knowledge and power, and that they will not take or receive any reward or gratuity, except their salaries, and what is allowed them from the crown, or their regular fees established by law	6 & 7 W. & M.	1	5, 6
9—Officers in the out-ports at their admission to take the like oath before two justices of the peace			
10—Refusal or neglect of taking such oath, is forfeiture of office			
11—The taking of such oath to be certified to the next general quarter-sessions			
12—Deputies, clerks, and servants before employed in the Customs, are to take their corporal oaths before the commissioners and principal officers in the port of <i>London</i> , or the principal officers in the out-ports, or any two of them, for the true and faithful execution and discharge of their trusts and employments, to the best of their knowledge and power: which oaths are to be entered and registered in the Custom-houses of the respective ports where the persons are employed	13 and 14 Car. II.	11	33
13—In <i>England</i> —To receive the sacrament of the Lord's-supper, according to the usage of the church of <i>England</i> , in some publick church, upon a Lord's-day, within three months after admission, under the penalties, forfeitures, and disabilities, as in Article 16.	25 Car. II. 1 Geo. I.	2 13	2 24

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14	A certificate thereof, under the hands of the minister and churchwardens, must be produced in the court where the oaths mentioned in the following article are directed to be taken; and there confirmed by the oaths of two credible witnesses at the least	25 Car. II.	2	3
15	OFFICERS of the Customs in <i>England</i> —At any time before the end of the next term, or general quarter-session, after admission, are to take and subscribe the oaths of allegiance, supremacy and abjuration (in the words prescribed by 1 Geo. I. cap. 13.) if they reside within <i>London</i> or <i>Westminster</i> , or within 30 miles thereof, in the courts of Chancery, King's Bench, Common-pleas, or Exchequer; or else at the general quarter-session of the county, &c. where they reside, between the hours of nine and twelve in the forenoon; upon forfeiture of office, unless it be in inheritance, and a deputy be appointed, who qualifies himself, and is approved by his majesty under his privy-signet	25 Car. II. 1 Ann. 1 Geo. I.	2 22 13	2, 4, 5 5 9 10 20 29
16	Executing their office after the expiration of the time, without compliance, are disabled to sue in course of law, or to be guardian to any child, or executor, or administrator to any person, and rendered incapable of any legacy, or deed of gift, or of enjoying any office, or of voting for members of parliament, and to forfeit five hundred pounds	2 Geo. II.	31	3, 4
17	But upon compliance, after forfeiture, may be capable of a new grant either of the said office, or any other, if not granted to, or enjoyed by another person	25 Car. II. 1 Geo. I.	2 13	14 16 27
19	Persons not bred up in the popish religion, and professing themselves to be popish recusants, suffering their children to be educated in the said religion, are incapable of any office			
20	Such children likewise incapable, till they are converted to the church of <i>England</i> , and have taken the oaths of allegiance and supremacy, and subscribed a declaration against transubstantiation, before the justices of the peace, at the quarter sessions, and have received the sacrament after the usage of the church of <i>England</i> , and obtained a certificate thereof under the hands of two or more of the said justices	25 Car. II.	2	8, 9
21	In <i>Scotland</i> —To take and subscribe the oaths of allegiance and abjuration, and subscribe the			

assurance,

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assurance, in the court of Session, Justiciary, Exchequer, or quarter-sessions, within three months after admission, under the same penalties, forfeitures, and disabilities, as the officers in <i>England</i> —————	1 Geo. I.	13	1,4 5,9 10 16 20 29
22 OFFICERS of the Customs in <i>Great-Britain</i> —The deputations or authorities granted to collectors, surveyors, or other inferior officers of the Customs, not void by the death or removal of the commissioners who granted them —————	12 Ann.	8	13
23—Taking a bribe, or conniving at a false entry of any goods, to the prejudice of his majesty, or suffering prohibited goods to pass, are incapable of any office for the future, and to forfeit 100 l. and the person giving the bribe, or offering any bribe, whether it is accepted or not, to forfeit 50 l. —————	13 and 14 } Car. II. }	11	19
————— <i>Vide Wool</i> 86.	9 Geo. II.	35	24
24—But the offenders revealing their offences within two months, to the treasurer of <i>England</i> , the chancellor, under-treasurer, or barons of the Exchequer, are to be acquitted	13 and 14 } Car. II. }	11	20
25—Illegally detaining goods, or neglecting or refusing to make repayments and allowances, or after notice given, not giving out and executing their warrant, liable to double costs and damages	13 and 14 } Car. II. }	11	34
26—Or their deputies, may go on board any ships, and there remain till all the goods be discharged	13 and 14 } Car. II. }	11	4
27—Upon oath made before the lord treasurer, or any of the barons of the Exchequer, or the chief magistrate of the place, that goods liable to duties have been landed or conveyed away without due entry, they may issue out a warrant to enable any officers of the Customs, with the assistance of a sheriff, justice of the peace, or constable (within one month after offence committed) to enter into any house in the day-time; and in case of resistance, to break them open, and to seize the said goods —————	12 Car. II.	19	1, 2
28—The information upon such house false, the party injured may recover full costs and damages against the informer —————	12 Car. II.	19	4
29—Authorized by writ of assistants out of the court of Exchequer, may in the day-time (at any time after the offence) with a constable, &c. enter any house, shop, &c. and in case of resistance, break open doors, chests, &c. in order to seize and bring away prohibited and uncustomed goods, and secure them in his majesty's storehouse of the port —————	13 and 14 } Car. II. }	11	5

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30 OFFICERS of the Customs in <i>Great-Britain</i> — Forcibly hindered, affronted, abused, beaten, or wounded in the due execution of their office, the next justice of the peace, or other magistrate, may commit the offender to prison, till the next quarter-sessions; when the justices may punish him by fine, not exceeding 100 l. and the said offender is to remain in prison till discharged of the fine and imprisonment by the court of Ex- chequer, or he discovers the person that set him on work ————— —————<i>Vide Officers</i> 64. —————<i>Vide also Brandy</i> 7. <i>Coffee</i> 15. <i>Goods inwards</i> 34, 73, 74, 75. <i>Goods coastwise inwards</i> 8. <i>Salt</i> 3, 37. <i>Starch</i> 7. <i>Wool</i> 87.	13 and 14 Car. II. }	11	6
31 ————— Eight or more armed persons, tumultuously assembled, so offending, to be transported to the <i>British</i> plantations for any term not ex- ceeding seven years —————	6 Geo. I.	21	34
32 ————— Such offenders returning into <i>Great Britain</i> or <i>Ireland</i>, before the expiration of the said term, to suffer as felons —————	6 Geo. I.	21	35
33 ————— Offenders discovering two or more of their accomplices to the commissioners of the Customs, within two months, are to be ac- quitted, and to receive 40 l. for each: to be paid by the receiver-general of the Customs, upon a certificate of their conviction, under the hand of the judge or justice of the court —————	6 Geo. I.	21	{ 36 38
34 ————— The like, besides other rewards and advan- tages, for other persons discovering within three months —————	6 Geo. I.	21	37
35 ————— A member of the house of commons may not, by himself or deputy, or any other person in trust for him, enjoy or execute any office relating to the Customs, upon penalty of being incapable of sitting or voting in the said house —————	12&13 W. III. 6 Ann.	10 7	{ 87 88 25
36 ————— May not in any manner endeavour to persuade, or dissuade any elector in his vote for the choice of a member to serve in parliament, upon the pe- nalty of 100 l. one moiety thereof to the infor- mer, and the other to the poor of the parish; and incapacity to hold any office under his majesty	12&13 W. III.	10	89
37 ————— Customers and comptrollers to take bonds from, and give oaths to gentlemen or officers in the army, going over sea to serve foreign princes, that they will not turn papists, nor enter into conspiracies against his majesty; receiving for every bond 6 d. and to return a register thereof	3 Jac. I.	4	{ 19 20 21 yearly

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	Year and Reign.	Chap.	Seçt.
yearly into the Exchequer, upon forfeiture of 5 l. for every bond, and 20 s. for every oath not certified —————			
OFFICERS of the Customs in <i>Great Britain</i> —Grant-			
38 ing a warrant for, or suffering any of the enume- rated goods from the plantations, to be carried to any other country, until first landed in <i>Great-Bri-</i> <i>tain</i> , forfeit their places, and the value of the goods	15 Car. II.	7	9
39 —Or others razing, counterfeiting, or falsifying any cocket, tranfire, let-pafs, certificate, or other Custom-house dispatch, forfeit 100 l. and such dispatch to be void —————	13 and 14 } Car. II. }	11	8
40 —Granting a false coast-certificate, forfeit their office and 50 l. to be imprisoned a year without bail, and to suffer such corporal punishment as the court of Exchequer shall think fit, and to be incapable of serving again in the Customs —	33 Hen. VIII } 13 and 14 } Car. II. }	7 11	5 8
41 —Viz. Customers, not mentioning the colour, length, content, weight, and value of foreign goods in coast-certificates, are to forfeit their office, and to be fined at the King's pleasure —	3 Hen. VII.	3	1
42 —Viz. Customers and collectors of the Customs, within ten days notice from the King, or six of his privy-council, are to declare what money due to the King is in their hands, and to pay the same when commanded, upon forfeiture of office —	7 Edw. VI.	1	13
43 —Viz. Customers, upon yielding their accounts in the Exchequer, to be sworn thereto —————	4 Hen. IV.	20	1
44 —Viz. Customers, collectors, and comptrollers, concealing the customs duly entered and paid, forfeit treble the value of the goods, and are to make fine and ransom —————	3 Hen. VI. } 18 Eliz. }	3 9	1 5
45 —Viz. Collectors detaining publick money, are to pay interest for the same after the rate of 12 l. per cent. per annum, with treble damages to the persons grieved, and to be dismissed —————	20 Car. II.	2	1
46 —Viz. Collectors, diverting or misapplying the money received on the branches therein appro- priated, are to be dismissed, rendered incapable to serve his majesty, and to forfeit double the sum diverted or misapplied, and 12 per cent. interest	9 Ann.	21	14
47 —Appointed for managing, collecting, &c. the respective branches, refusing or neglecting to pay the monies into the Exchequer, or diverting or misapplying any part thereof, are to forfeit their offices, and to be rendered incapable of serving his majesty in any place of profit or trust, and to for- feit double the value of the sum diverted or mis- applied —————	9 & 10 W. III. } 4 Ann. — } 5 ————— } 6 ————— } 8 ————— } 8 ————— } 9 ————— } 9 ————— } 9 ————— }	44 6 19 11 4 7 6 11 12	42 10 12 7 12 37 20 48 20
		48	Col-

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48—Collectors detaining any monies received for any of the said duties, are to be dismissed, and to be charged with interest at 12 l. per cent. per annum, and be liable to treble damages	10 Ann. — 10 ——— 12 ——— 6 Geo. I. 10 Geo. I.	19 26 9 11 10	122 76 32 22 45
49 OFFICERS of the Customs in <i>Great-Britain</i> , viz. customers, collectors, receivers, &c.—All lands, tenements, profits, commodities, and hereditaments, which any officer, whose whole receipt from the beginning, or yearly receipt, exceeds 300 l. hath or shall have whilst he remains accountable, shall be liable to the payment of his arrearages or debts, and may be put in execution for the same by way of extent	13 Eliz.	4	1, 10
50—If arrearages are not paid within six months after the account be finished, or debt known, the King may, by letters patent, make sale of so much of the lands, &c. as will satisfy the debt	13 Eliz.	4	2, 3
51—Such sale may be made, though the officer be dead, if the account be stated, or debt known within eight years after his death; unless such officer had a <i>quietus est</i> , or a discharge in his life-time	27 Eliz.	3	2, 8
52—Lands, &c. purchased after the person became an officer, if for his own use, though in the name of another person, yet to be liable to the crown's debts	13 Eliz.	4	5
53—The crown's debts being fully, or in part satisfied, by sale of the lands, &c. the officer's sureties are to be discharged accordingly	13 Eliz. 27 Eliz.	4 3	15 5
54—Who sit above stairs in the Custom-house, their time of attendance. 18th Rule, pag. 311.			
55—To dispatch merchants in their turns. 19th Rule, pag. 311.			
56—Below stairs, their attendance, <i>vide Goods inwards</i> 3, 4.			
57—Embezzling any goods lodged in any warehouse in their custody, are to forfeit double the value, and full costs	8 Ann.	13	27
58—May not exact unlawful fees, <i>vide Fees</i> 13. —			
59—But may take such recompence for extraordinary service and attendance at times and places not required by law, as the commissioners in the port of <i>London</i> , and the collector, customer, and comptroller of the outports, or any two of them, shall determine	6 & 7 W. III.	7	15
— <i>Vide East-India</i> 42.			

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60 OFFICERS of the Customs in Great-Britain con- niving at frauds, or guilty of any other offences— For the penalties, <i>vide Alamodes</i> 12, 13. <i>Asbes</i> 4. <i>Bonds</i> 5. <i>Brandy</i> 16, 17. <i>Coals</i> 9, 18. <i>Coffee</i> 22, 37. <i>Coin</i> 3. <i>Debentures</i> 1. <i>Drawbacks</i> 9. <i>East-India</i> 18, 44. <i>Fees</i> 13, 23. <i>Fish</i> 22. <i>Goods inwards</i> 3, 19. <i>Goods</i> <i>coastwise outwards</i> 4. <i>Goods outwards</i> 23. <i>Greenwich-</i> <i>Hospital</i> 2. <i>Ireland</i> 3, 6. <i>Iron</i> 6, 8. <i>Merehants</i> 2. <i>Metal</i> 3, 4. <i>Officers</i> 4, 5, 6, 7, 10, 13, 15, 16, 21, 23, 25, 36, 37, 38, 39, 40, 41, 42, 44, 45, 46, 47, 48, 55, 57. <i>Plantations</i> 28, 37, 39, 55. <i>Quarentine</i> 10. <i>Rum</i> 6. <i>Seizure</i> 5, 9. <i>Ships</i> 12, 33, 54, 55, 59. <i>Silver</i> 9. <i>Tobacco</i> 30, 36. <i>Wool</i> 16, 33, 77. <i>Page</i> 387.			
61 —Or of the Excise, or any other duties—In disputes upon any trial, whether a person is an officer, it shall be sufficient proof that he was so reputed, and had so acted, without producing his authority, unless there be evidence to the contrary ————— —Vide <i>Wool</i> 85.	6 Geo. I. 11 Geo. I.	21 30	25 32
62 OFFICERS of the Excise—Attempting to corrupt them, the penalty is 500 l. —————	11 Geo. I.	30	40
63 OFFICERS of the Inland duties, <i>vide Candles</i> 4, 6. <i>Coffee</i> 3, 4, 6, 8, 9, 15, 16, 17, 22, 32, 42.			
64 OFFICERS, or their assistants, being resisted or molested in the execution of their duty, by per- sons passing armed with prohibited or uncustomed goods, may oppose force to force in defence of themselves and execution of their duty; and if apprehended for beating, maiming, or killing any person so resisting them, are to be admitted to bail —————	9 Geo. II.	35	35
OFFICES of the Customs in Great-Britain, either by 1 patent, grant, or otherwise, are not void by the demise or death of his majesty, his heirs and suc- cessors, but are to continue in force for the space of six months after, unless sooner superseded or made void by the successor: but the officers not required to take any oaths, <i>de novo</i> , in respect of being continued for such six months only ———	1 Ann. 4 and 5 Ann. 6 Ann. 1 Geo. II. }	8 8 7 5 23	2 — 8, 18 2 7
2 —Of the Customs, Excise, and Stamp duties, fe- verally continued for ever; with a proper num- ber of commissioners, and a comptroller, in each of them —————	9 Ann.	21	12
3 —Of profit, and all other payments from the crown, are liable to a deduction not exceeding 6 d. in the pound; which his majesty may, by a warrant under the great seal of Great-Britain, privy seal, or royal sign manual, cause to be	7 Geo. I. 11 Geo. I. 12 Geo. I.	27 17 2	19 19 26

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made, out of all salaries, fees, wages, and other payments, or any arrearages thereof from the crown, for the use of his majesty's civil list —			
OIL, <i>vide</i> Greenland 4.			
OLIVE-OIL, <i>vide</i> Deal-boards. Goods inwards 6.			
ONE per cent. or Mediterranean duty, pag. 16, 17, 51.			
ONUS probandi, <i>vide</i> Proof.			
ORPHANS duty, pag. 270, 307.			
— fund—The duty of 6d. per chalders or ton on all coals brought into the port of London further granted to the mayor, commonalty, and citizens of London, for the Orphan fund for 35 years, from 20 Sept. 1750, subject to an annual payment thereout of 3000 l. to the mercers company —	21 Geo. II.	29	1
OUNCE, <i>British</i> , to weigh twenty pence, or sterlings	13 Edw. I. 11 Hen. VII. 12 Hen. VII.	1 4 5	1 1 1
P.			
PACKAGE of goods altered on board, <i>vide</i> Ships 37,			
44. PACKAGE DUTY, from pag. 431 to 433.			
— <i>Vide</i> Aliens 12. London.			
PACKET-BOATS may not import or export any goods, unless by the allowance of the officers of the Customs, upon forfeiture of such goods, and 100 l. by the master, besides loss of place—	13 and 14 Car. II.	11	22
PAINTED wares, <i>vide</i> Woollen caps.			
PANELES, <i>vide</i> Ireland 4. Plantations 52.			
PAN-METAL, <i>vide</i> Metal.			
PAPER, <i>British</i> , the drawback and regulations on exportation, pag. 378.			
2—And Linens chequered, striped, &c. foreign, shipped for exportation, and afterwards reloaded, are forfeited, or their values, besides the penalty of the bond —	10 Ann.	19	57
3—painted, foreign, <i>vide</i> Girdles.			
PARISH-BOYS, <i>vide</i> Apprentices.			
PATENTS, <i>vide</i> Woollen caps.			
PEARLS, <i>vide</i> Diamonds.			
PEARL-ASHES, <i>vide</i> Ashes 2.			
PENALTIES pecuniary and forfeitures—For the several causes thereof, <i>vide</i> Alamodes 4, 6, 7, 20.			
Ammunition 1, 2, 4. Apprentices 6. Arrack 2, 4, 6. Ashes 5, 6. Boats 1. Bonds 5. Bonelace 1. Books 1, 4. Brandy 7, 10, 14, 17. Butter. Buttons. Callicoes 2. Cambricks 1. Candles 2, 6, 7, 8. Cattle 3, 10. Chocolate 1, 2, 3, 5, 9. Cloths. Coals 3, 6, 10, 15, 16, 18, 19. Cocoa-nuts 3, 4. Coffee 3, 4, 5, 6, 7, 8, 12, 15, 18, 31, 32, 33, 43, 44, 45. Corn 9. Debentures 1. Drawbacks 7. East-India 7, 8, 10, 12, 14, 15, 19, 22, 23, 29, 36.			

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<i>Fish</i> 6, 7, 11, 17, 19, 23, 30, 31, 34, 36. <i>Flesh</i> 2.			
<i>Frames.</i> <i>Gold</i> 1, 2, 3. <i>Gold or Silver thread.</i>			
<i>Goods inwards</i> 1, 22, 26, 27, 37, 39, 40, 44, 45,			
68, 70, 72, 74. <i>Goods outwards</i> 7, 12, 16, 17,			
19, 20, 21, 23. <i>Goods coastwise outwards</i> 3.			
<i>Goods coastwise inwards</i> 5. <i>Gunpowder</i> 5. <i>Hides</i>			
6, 7, 8. <i>Hops</i> 5, 6. <i>Horns.</i> <i>Informations</i> 1, 3,			
4, 6. <i>Interest</i> 2. <i>Ireland</i> 5, 6, 7, 10, 11, 12.			
<i>Iron</i> 1, 6, 8, 9, 10. <i>Isle of Man</i> 4, 5. <i>Linens</i> 4, 7, 8.			
<i>Metal</i> 1, 2. <i>Officers</i> 23, 30, 36, 39. <i>Pepper</i> 1.			
<i>Plantations</i> 15, 34, 46, 47, 48, 49, 54, 55, 56,			
65, 78, 79. <i>Popish</i> 2. <i>Prisage</i> 1. <i>Quarentine</i> 2,			
4, 5, 6, 10, 14, 18. <i>Sailcloth</i> 2, 4, 5, 7, 8, 9, 10,			
11. <i>Sails</i> 1. <i>Salt</i> 1, 3, 4, 5, 7, 9, 14, 15, 16,			
17, 18, 21, 22, 23, 26, 30, 34, 37, 45, 47, 49, 50,			
56. <i>Seizures</i> 5, 9. <i>Sheep</i> 1. <i>Ships</i> 9, 10, 18, 36.			
<i>Silks</i> 1, 9, 13, 17, 19. <i>Silver</i> 7, 12. <i>Snuff</i> 1. <i>South-</i>			
<i>Seas</i> 2, 5. <i>Starch</i> 5, 7. <i>Tea</i> 1, 5, 6. <i>Tin.</i> <i>Tobacco</i> 12,			
13, 14, 16, 17, 19, 22, 24, 26, 28, 29, 34, 35,			
36, 39, 43, 46, 49, 51, 60, 64, 65, 66, 67, 68.			
<i>Whalebone</i> 1, 3. <i>White ashes.</i> <i>Wool</i> 2, 5, 6, 10, 17,			
18, 31, 32, 36, 39, 42, 54, 55, 70, 75, 77, 88.			
<i>Woollen</i> 6. <i>Yarn.</i> <i>Page</i> 362, 363, 365, 372, 374,			
376, 377, 378, 379, 380, 381.			
2 PENALTIES pecuniary and forfeitures—On masters			
of ships, <i>vide</i> <i>Ships</i> 63, 64.			
3—On officers, <i>vide</i> <i>Officers</i> 60.			
4—On warehouse-keepers, <i>vide</i> <i>East-India</i> 39. <i>Pepper</i> 7.			
5—On wharfingers, <i>vide</i> <i>Goods inwards</i> 5. <i>Goods out-</i>			
<i>wards</i> 10.			
6—The distribution of the aforesaid penalties and	12 Car. II.	4	4
forfeitures, is to be one moiety for the use of	and the other		
his majesty, and the other moiety to the person	Acts which		
that will inform or sue for the same —————	inflict the		
	penalties and		
	forfeitures.		
7—Except in			
the fol-			
lowing			
cases ;			
viz. —			
Alamodes 21. Ammunition 6. Calli-			
coes 2. East-India 19, 20, 21, 24,			
36. Fees 24. Fish 5. Goods inwards			
39, 68. Officers 36. Plantations 15,			
44, 65. Popish 2. Quarentine 18.	Which see.		
Sailcloth 5. Salt 23. Seizures 7.			
Ships 36. South-Seas 2, 5. Tobacco			
16, 60. Wool 9, 31, 32, 77, 78,			
80, 82, 84, 88, 89. —————			
8—How to be sued for, prosecuted and recovered,			
<i>vide</i> <i>Informations.</i> <i>Prosecutions.</i> <i>Seizures</i> 17.			
PENY, British or sterling, is to weigh 32 grains of	31 Edw. I.	1	1
wheat well dried, taken out of the middle of the	11 Hen. VII.	4	1
ear —————	12 Hen. VII.	5	1

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PEPPER may be imported into the port of <i>London</i>			
1 only; and upon entry thereof, and payment of half the subsidy, must be forthwith put into warehouses, provided at the charge of the importer, and approved of by the commissioners of the Customs, upon forfeiture, and 100 l. —	8 Ann.	7	{ 20 21
2—When in such warehouses, may be garbled or sifted from stones, dirt, or other trash, which the commissioners of the Customs may cause to be destroyed —	10 Ann.	26	45
3—The proprietor of the Pepper may affix one lock to each warehouse, and keep the key; and may, in the presence of the warehouse-keeper, who must attend at all seasonable times, view, sort, and deliver the same —	8 Ann.	7	23
4—Upon delivery out of such warehouses, if for home consumption, the buyer must pay the duties mentioned in pag. 167; but if for exportation, sufficient security must be first given, that it shall be really exported, and not relanded in <i>Great-Britain</i> — — <i>Vide Goods outwards</i> 17.	8 Ann.	7	{ 20 23 24
5—Which security may be discharged upon certificate, under the common seal of the chief magistrate, or under the hands and seals of two known <i>British</i> merchants, testifying the landing, or upon proof that it was taken by enemies, or perished at sea —	8 Geo. I.	15	15
6—Warehouse-keepers are to enter all Pepper brought in and carried out, distinguishing that for home consumption from that for exportation, and at the end of every six months must transmit an exact account thereof, and of what is remaining in their custody, upon oath, to the commissioners of the Customs; who are within one month to cause the books and warehouses to be inspected, and the accounts examined —	8 Ann.	7	22
7—If upon such examination it shall appear, that any Pepper has been delivered out without payment of duty, or security for exportation, the warehouse-keeper is to forfeit the value thereof, and 100 l. and to be rendered incapable of any publick employment —			
PERMITS, <i>vide</i> pag. 71. <i>Arrack</i> 4, 5, 6, 7. <i>Brandy</i> 11. <i>Cocoa-nuts</i> 1. <i>Coffee</i> 9, 11, 13, 29, 36. <i>Plantations</i> 46. <i>Salt</i> 18, 28, 29, 49. <i>Tea</i> 10.			
PERJURY, <i>vide</i> pag. 387. <i>Quakers</i> 4.			
PERSIA, <i>vide</i> <i>Russia</i> 2.			
PEWTER, <i>vide</i> <i>Tin</i> .			
PILLORY, <i>vide</i> <i>Alamodes</i> 4. <i>Information</i> 6. <i>Linens</i> 4. <i>Silk</i> 19.			

I N D E X.

	Year and Reign.	Chap.	Sect.
PINSONS, <i>vide</i> <i>Woollen caps.</i>			
PINS, <i>vide</i> <i>Bits, Girdles.</i>			
PITCH, <i>vide</i> <i>Deal-boards.</i> Goods inwards 6. Naval stores. Plantations 9, 10, 60.			
— from the <i>British</i> plantations, the bounty and regulations thereon, pag. 385.			
PLANTATIONS, <i>British</i> , in <i>Asia, Africa, or America</i> —			
1 No goods to be imported into, or exported from thence, in any other but ships of the built of <i>Great- Britain, Ireland, or the said plantations</i> , wholly owned by the people thereof, and whereof the master, and at least $\frac{3}{4}$ of the mariners, are of the said places (except ships taken as prize, and le- gally condemned, navigated by the master and $\frac{1}{4}$ of the mariners <i>British</i> , or of the said plantations, and owned by <i>British</i>) upon forfeiture of the ship and goods: $\frac{1}{3}$ to his majesty, $\frac{1}{3}$ to the go- vernor, $\frac{1}{3}$ to the seizer and informer —	12 Car. II. 7 & 8 W. III.	18 22	1 2, 3
— <i>Vide</i> Prize 4. Ships 49.			
2 — Admirals and other commanders of ships of war are to seize, as prize, all ships offending, and to deliver them to the court of Admiralty —	12 Car. II.	18	1
3 — Ships not to be deemed or pass as of the built of <i>Great-Britain, Ireland, Guernsey, Jersey, or the British plantations</i> , so as to be qualified to trade, till registred by the owners, and proof of the built and property be made upon the oath of one or more of them, before the collector and com- ptroller of the port of <i>Great-Britain or Ireland</i> , to which they then belong, or before the governor and principal officers of the revenue in the plan- tations, <i>Guernsey or Jersey</i> , if the ship belongs to those places, in the words following, viz. Jurat. A. B. That the ship — of —, whereof — is at present master, being a — of — tons, was built at — in the year —, and that — of — and — of — &c. are at present owners thereof, and that no foreigner, directly or indirectly, hath any share, part, or interest therein —	7 & 8 W. III.	22	17
4 — Such oath to be registred by the persons who administered it, and attested under their hands and seals, and then delivered to the master; and a duplicate thereof immediately transmitted to the commissioners of the Cus- toms —	7 & 8 W. III.	22	18
5 — For want of such proof, ships trading thi- ther are liable to forfeiture, as if they were foreign ships —			

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		Year and Reign.	Chap	Sect.
6	But prize ships legally condemned must be specially registred, mentioning the capture and condemnation, instead of the time and place of building; with proof upon oath, that the entire property is <i>British</i> — — <i>Vide Prize 2.</i>	7 & 8 W. III.	22	19
7	The name of a ship changed after registering, or the property transferred to another port, such ship to be registered <i>de novo</i> , and the former certificate thereof to be cancelled; and if the property be altered in the same port by the sale of any share, it must be acknowledged by indorsement on the certificate of the register, before two witnesses — <i>Vide Art. 81, 82 83, 84.</i> —	7 & 8 W. III.	22	21
8	PLANTATIONS, <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> — Ships lading or unlading any goods there, and the masters and their ladings, are subject to the same rules, visitations, searches, penalties, and forfeitures, as in <i>Great-Britain</i> (except under the regulations in Art. 59 to 80.) —	7 & 8 W. III.	22	6
9	Sugar, Tobacco, Cotton wool, Indico, Ginger, Fustick or other Dying wood, Rice (except under the regulations in the 11, 12, 13, 14, 15, 16, 17, 18 Art.) Melasses, Hemp, Copper-ore, Beaver-skins or other Furs, Pitch, Tar, Turpentine, Masts, Yards and Bowsprits of the growth, production or manufacture of any of the <i>British</i> plantations in <i>America</i> , <i>Asia</i> or <i>Africa</i> , may not be carried from thence, unless to some other <i>British</i> plantations, or to the kingdom of <i>Great-Britain</i> only, to be there landed, upon forfeiture of the said goods, or their value, with the ship and furniture — <i>Vide Officers 38. Wood.</i> —	12 Car. II. 22 and 23 } Car. II. } 25 Car. II. 3 and 4 } Ann. } 12 Ann. 8 Geo. I. } 11 Geo. I. 2 Geo. II. } 3 Geo. II.	18 6 7 5 10 9 15 18 29 28 35 28	18 10 11 3 12 7 1 25 22 4 6 17 1
10	And if, upon any pretence whatsoever, any goods of the <i>British</i> plantations in <i>America</i> be landed in <i>Ireland</i> , without being first landed in <i>Great-Britain</i> , and the duties thereof there paid, they are forfeited, with the ship; $\frac{3}{4}$ without composition to his majesty, and $\frac{1}{4}$ to the suer; unless stranded or driven in by leakiness, &c. in which case, the goods must be delivered into the custody of the chief officer of the port, there to remain till reshipped for <i>Great-Britain</i> , for which good security must be taken — Now to extend only to Sugars, Tobacco, Cotton wool, Indigo, Ginger, Specklewood, or <i>Jamaica</i> wood, Fustick or other Dying wood, Rice, Melasses, Beaver-skins,	7 & 8 W. III.	22	{ 14 15

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	and other Furs, Copper-ore, Pitch, Tar, Turpentine, Masts, Yards, and Bowsprits of the growth, product, or manufacture of the said plantations. All other goods of the growth, product, and manufacture of any of the said plantations, may be imported from thence into <i>Ireland</i> (except Hops, which are to continue under the regulations of 9 Ann. cap. 12. and 1 Geo. I. cap. 12.) provided it be in <i>British</i> shipping, whereof the master and at least $\frac{3}{4}$ of the mariners are <i>British</i> —	4 Geo. II. 5 Geo. II.	15 9	1, 2 1
11	But Rice may be shipped in <i>Carolina</i> or <i>Georgia</i> in <i>America</i> , by <i>British</i> subjects, on board any ship built in <i>Great-Britain</i> , or belonging to <i>British</i> subjects residing in <i>Great-Britain</i> , and legally navigated, that has cleared outwards, in any port of <i>Great-Britain</i> , for <i>Carolina</i> or <i>Georgia</i> ; and may be carried directly to any part of <i>Europe</i> lying southward of <i>Cape Finisterre</i> , without being first carried to any other <i>British</i> plantation, or to <i>Great-Britain</i> , provided the master before clearing takes out a licence, under the hands of the commissioners of the Customs, or any three of them, for the loading and carrying of the Rice accordingly; which licence must be granted upon a certificate of the collector and comptroller of the port, that bond has been given, that none of the other enumerated goods shall be taken on board at any <i>British</i> plantation, unless for the ship's use, and that the ship shall proceed directly with the Rice according to the licence, and there land it, and then proceed to <i>Great-Britain</i> before she returns to any <i>British</i> plantation	3 Geo. II. 27 Geo. II.	28 18	1, 2, 6 3
12	The master, within four months after arrival, not producing a certificate of the regular discharge of such Rice, under the hand and seal of the <i>British</i> consul, or of two known <i>British</i> merchants, the bond must be put in suit			
13	Before Rice may be shipped in <i>Carolina</i> or <i>Georgia</i> , the licence and certificate of bond being given, must be produced to the collector; and before the master's departure, he must make oath in writing, whether he intends to load any Rice, and to what place bound	3 Geo. II. 27 Geo. II.	28 18	3 3
14	Before Rice may be shipped in <i>Carolina</i> or <i>Georgia</i> , the exporter must make entry thereof with the collector, comptroller, and			

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	naval-officer, and take out a cocket, where- on he must indorse, before shipping, the true quantity intended to be shipped, mention- ing the marks, numbers, and contents of each cask, and deliver the same to the searcher	3 Geo. II. 27 Geo. II.	28 18	4 3
15	If upon weighing and examining of the Rice by the searcher, either before or after the shipping, the quantity be found to exceed the indorsement, or the Rice be laden be- fore entry, &c. it is forfeited, with treble the value, besides the vessel; $\frac{2}{3}$ whereof to the King, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the informer	3 Geo. II. 27 Geo. II.	28 18	4 3
16	Before the ship's departure, the master is to receive back the licence, with the marks, numbers, and contents of each cask, in- dorsed thereon by the collector, comptroller, and naval-officer, who are to make two co- pies of such licence and indorsement; which are to be attested by the master, and left with the officers	3 Geo. II. 27 Geo. II.	28 18	4 3
17	The master, on his return to <i>Great-Britain</i> , must produce the licence so indorsed, to the officer of the port where bond was given, and likewise a certificate of the con- sul or two <i>British</i> merchants, testifying the due landing of the Rice, and that they verily believe that no other enumerated goods have been there landed	3 Geo. II. 27 Geo. II.	28 18	4 3
18	Officers in <i>Carolina</i> or <i>Georgia</i> must transmit one of the copies of the indorsement to the commissioners of the Customs; and upon receipt thereof, or of the indorsed licence, the half subsidy for the Rice shipped in <i>Ca- rolina</i> or <i>Georgia</i> , must be demanded of the person who gave the bond; and in case of non-payment within thirty days, the bond must be put in suit	3 Geo. II. 27 Geo. II.	28 18	5 3
19	PLANTATIONS, <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> — For every ship bound to the said plantations, sailing from <i>Great-Britain</i> or <i>Ireland</i> , sufficient bond must be there given, with one surety, to the chief officer of the Customs, to the value of 1000 l. if under 100 tons, and to 2000 l. if above that burthen, that if any of the aforesaid enu- merated goods are taken on board, they shall, by the said ship, be brought to some port of <i>Great- Britain</i> , and there landed: and for all ships come- ing to the said plantations from any other place,			

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before they begin to load any of the said enumerated goods, the like bond must be given to the governor, that such goods shall be carried to some other <i>British</i> plantation, or to <i>Great-Britain</i> : the condition of such bond to be, to produce a certificate, within 18 months, of the legal discharge of the goods; and the surety in such bond named must be of known residence and ability	12 Car. II.	18	19
20—Ships taking in goods, before a certificate of bond being given in <i>Great-Britain</i> is produced, or bond be given in the plantations, or carrying the goods contrary to the tenor of the bond, are forfeited	22 and 23 } Car. II.	26	11
— <i>Vide Art. 86, 87. Ships 55.</i>	7 & 8 W. III.	22	13
21—Governors are to return yearly, at least, a list of all ships which have taken in any of the aforesaid goods, and also true copies of all the bonds by them taken, to the chief officers of the Customs in <i>London</i>	12 Car. II.	18	19
PLANTATIONS, <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> —	22 and 23 } Car. II.	26	12
22 Ships belonging to the said plantations, landing any of the aforesaid enumerated goods in any place in <i>Europe</i> , except <i>Great-Britain</i> , are forfeited, with their furniture, &c.	22 Car. II.	26	12
23—Such ships may be prosecuted by any person, in any court of Admiralty in <i>Great-Britain</i> —	22 Car. II.	26	13
24—Ships coming to the said plantations to take in any of the following enumerated goods, with intent to carry the same to some other <i>British</i> plantation, bond not having been first given to bring the same to <i>Great-Britain</i> only, there must be paid for such goods the following duties, viz.			
	<i>l. s. d.</i>		
Sugar, white, the hundred weight —	0 5 0		
Sugar, brown, and Muscovadoes, the hundred weight —	0 1 6	25 Car. II.	7 3
Tobacco, the pound —	0 0 1	7 & 8 W. & M.	22 8
Cotton wool, the pound —	0 0 0 1/2	1 Geo. I.	12 4
Indico, the pound —	0 0 2		
Ginger, the hundred weight —	0 1 0		
Logwood, the hundred weight —	5 0 0		
Fustick, and all other Dying wood, the hundred weight —	0 0 6		
Cocoa nuts, the pound —	0 0 1		
And security must be taken to carry them to such plantations, or to <i>Great-Britain</i>			
25—But if the proprietor has not money to pay the said duties, the officers may take such a proportion of the goods as will amount to the value of the duties	25 Car. II.	7	5

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26	The aforefaid duties to be under the manage- ment and direction of the commissioners of the Customs	25 Car. II.	7	4
PLANTATIONS, <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> —				
27	Prosecutions for the breach or non-performance of the conditions of bonds, to bring the enu- merated goods to <i>Great-Britain</i> , or to some other plantations, not commenced within three years af- ter their date, or judgment not obtained within two years after the commencement of the prosecu- tion, the said bonds are void, and must be deli- vered up to be cancelled	8 Ann.	13	{ 23 25
28	Officers, upon demand, refusing or neglect- ing to deliver up such bonds to be cancelled, are to answer to the party grieved all his damages, with treble costs of suit			
29	Ships from <i>Ireland</i> may not break bulk till the master has signified his arrival, and delivered a true inventory or invoice of the lading, to the governor, with a certificate from the chief offi- cer of the port in <i>Ireland</i> , expressing the particu- lars of the lading, &c. and has made oath, that the goods are the same which he took on board by virtue of such certificate, and the ship be vi- sited and searched by an officer, upon forfeiture thereof, and of all woollen manufactures found on board, not having been laden in <i>Great-Britain</i> , and of any linen goods not laden in <i>Great-Bri- tain</i> , nor of the manufacture of <i>Ireland</i> ; $\frac{1}{3}$ to his majesty, $\frac{1}{3}$ to the governor (if there seized or sued for, otherwise that third also to his majesty) and $\frac{1}{3}$ to the suer	3 and 4 Ann. 3 Geo. I.	8 21	2, 3 1
	—But such ships to be subject to the same rules, searches, penalties, forfeitures, &c. as ships coming from <i>Great-Britain</i> to the said colonies			
30	Ships coming to any <i>British</i> plantations, &c. may not lade or unlade any goods, till the master has declared his arrival to the governor, with his own and vessel's names, and has shewn him that his vessel is <i>British</i> built, or was taken as prize, and is navigated with a <i>British</i> master, and at least $\frac{3}{4}$ of the mariners <i>British</i> men, and has delivered him a true and perfect inventory or invoice of the la- ding, with the places where taken in, upon for- feiture of the ship, &c. and all the <i>European</i> goods that were not laden in <i>Great-Britain</i>	15 Car. II. 7 & 8 W. III.	7 22	8 2
31	No goods of the product of <i>Europe</i> may be im- ported there, unless shipped in <i>Great-Britain</i> , and carried directly from thence in <i>British</i> -built ship- ping, or ships taken as prize, whereof the master, and at least $\frac{3}{4}$ of the mariners, are <i>British</i> , upon	15 Car. II. 7 & 8 W. III.	7 22	6 2 forfei-

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	forfeiture of ship and goods; $\frac{1}{3}$ to his majesty, $\frac{1}{3}$ to the governor (if seized or sued for there, otherwise that third also to his majesty) and $\frac{1}{3}$ to the seizer or informer ———			
	—Vide Coffee 1. Coals 4.			
32—Except	{ Salt from <i>Europe</i> for the fisheries of <i>New-England, Newfoundland, Pennsylvania, and New-York</i> , Wines of and from the <i>Madeiras</i> and <i>Azores</i> , and Horses and Victuals of and from <i>Ireland</i> , by <i>British</i> , and in <i>British</i> ships ———	15 Car. II. 13 Geo. I. 3 Geo. II.	7 5 12	7 1 1
33—Except	{ <i>Irish</i> linen cloth from <i>Ireland</i> , by <i>British</i> or <i>Irish</i> , so long as <i>British</i> linen is permitted to be imported into <i>Ireland</i> duty free ———	3 and 4 Ann. 3 Geo. I.	8 21	1 1
34	PLANTATIONS, <i>British</i> , in <i>Asia, Africa, or America</i> — Wool, Woolfells, Shortlings, Mortlings, Woolflocks, Worsted, Bays or Woollen yarn, Cloth, Serge, Bays, Kerfies, Sayes, Frizes, Druggets, Cloth serges, Shalloons, or any other Drapery, Stuffs or Woollen manufactures of the product or manufacture of the <i>British</i> plantations in <i>America</i> , may not be there laden on board any ship, nor upon any Horse, &c. with intent to be exported, upon forfeiture of the ship and goods, and 500 l.	10 & 11 W. III.	10	2, 19
35—	The Treasury and the commissioners of the Customs may appoint officers of the Customs in any port of the <i>British</i> plantations ———	7 & 8 W. III.	22	11
36—	The officers of the revenue there are to have the same powers and authorities, and to be subject to the same penalties and forfeitures, and to have the like assistance, as the officers of the Customs in <i>Great-Britain</i> ———	7 & 8 W. III.	22 8	6 3
37—	Naval-officers within two months after entrance, or as soon as conveniently they can, are to give sufficient security to the commissioners of the Customs, for the faithful performance of their duties, upon pain of disability to execute their employments ———	7 & 8 W. III.	22	5
38—	Governors there, before entrance upon their governments, or within six months after, are to take a solemn oath, to do their utmost that every thing enjoined by these Acts shall be observed —	12 Car. II. 15 Car. II. 7 & 8 W. III. 8 & 9 W. III.	18 7 22 20	69
39—	Neglecting their duty accordingly, are to be removed, rendered incapable of any other government, and to forfeit 1000 l. ———	12 Car. II. 15 Car. II. 7 & 8 W. III.	18 7 22	2 8 4
40—	Aliens or persons not born within his majesty's allegiance, or naturalized, or made free denizens, may not be merchants or factors there, upon forfeiture of all their goods and chattles; $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the informer ———	12 Car. II.	18	2

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PLANTATIONS, <i>British</i>, in <i>Asia</i>, <i>Africa</i>, or <i>America</i>—			
41 Wharfingers, lightermen, bargemen, watermen, porters, &c. and the boats, vessels, &c. are subject to the same pains, penalties, and forfeitures for any frauds or offences, as in <i>Great-Britain</i> —————	7 & 8 W. III. 3 and 4 Ann.	22 8	6 3
42 ——— Laws, by-laws, usages, or customs in force or practice in the plantations, repugnant to the laws of <i>Great-Britain</i> , are null and void ———	7 & 8 W. III.	22	9
43 ——— Upon actions, suits, and informations upon laws concerning his majesty's duties, or ships or goods to be forfeited for unlawful importation or exportation, the jury to consist only of natives of <i>Great-Britain</i> or <i>Ireland</i> , or persons born in the plantations —————	7 & 8 W. III.	22	11
44 ——— Penalties and forfeitures by this Act, not particularly disposed of, are to be $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the suer —————	7 & 8 W. III.	22	7
45 ——— Certificates of having given bond in <i>Great-Britain</i> or <i>Ireland</i> , suspected to be false or counterfeit, the governor, or officers of the Customs, may take sufficient security there, for the due discharge of the lading in <i>Great-Britain</i> : and if certificates of the discharge of any such lading are suspected, the bond there given may not be cancelled, till they are informed of the truth of such certificates from the commissioners of the Customs —————	7 & 8 W. III.	22	10
46 ——— Certificates, cockets, returns, or permits counterfeited, razed, or falsified, or afterwards knowingly so used; the offender to forfeit 500 l. ———			
47 ——— Hats or Felts are not to be shipped on board any vessel, or loaded on any horse, cart, or other carriage, in order to be conveyed out of any of the <i>British</i> plantations, to any other of the <i>British</i> plantations, or to any other place whatsoever, upon forfeiture of the Hats or Felts, and also 500 l. by every offender for every such offence —————	5 Geo. II.	22	1, 2
48 ——— Any master of a vessel, mariner, porter, carrier, waggoner, boatman, or other person, knowingly aiding and assisting in such offence, forfeits 40 l. —————			
49 ——— No commissioner or officer of the Customs, or farmer of the Customs in the <i>British</i> plantations, is to take any entry outwards, or sign any cocket, &c. for the exporting any Hats or Felts, or knowingly permit or contrive the same to be done, upon forfeiture of his office, and also 500 l. —————	5 Geo. II.	22	4

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		Year and Reign.	Chap.	Seçt.
50	Any person may seize and convey to his majesty's next warehouse all such Hats and Felts which he shall find in any ship or boat, or laid on or near the shore, or in any navigable river, or upon any horse or carriage, with intent to be exported and conveyed as above	5 Geo. II.	22	5
51	Every offence committed against this Act may be tried in any place in <i>Great-Britain</i> or the plantations, either where the offence was committed, or the offender or goods are found	5 Geo. II.	22	5
52	PLANTATIONS, <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> — Rum or Spirits, Molasses or Syrups, Sugars or Panneles of the product of any plantation in <i>America</i> , not in the possession of his majesty, imported into any of the <i>British</i> plantations in <i>America</i> , are to pay the following duties in money of <i>Great-Britain</i> , according to the value of 5 s. 6 d. per ounce in silver; viz. Rum or Spirits, the gallon ——— 0 0 9 Molasses or Syrups, the gallon ——— 0 0 6 Sugars and Panneles, the hund. weight 0 5 0 and so in proportion for a greater or lesser quantity, to be paid down in ready money before landing	6 Geo. II.	13	1, 2
53	Any of the said goods landed before due entry and payment of the duty, or without warrant from the proper officer, are forfeited, and may be seized by the governor, or any person authorized by him, or by warrant of a justice or other magistrate, or by any custom, impost, or excise officer, or their assistants	6 Geo. II.	13	3
54	Any person assisting in the unlawful landing, or receiving into their custody any of the aforesaid goods so landed, are to forfeit treble the value; and for molesting the officer in the execution of his duty, 50 l. and to suffer three months imprisonment	6 Geo. II.	13	5, 6
55	Officers conniving at the said offence are to forfeit 50 l. and be rendered incapable of holding any employment under his majesty			
56	Masters of ships, being his majesty's subjects, receiving on board any of the aforesaid goods, in order to land the same contrary to the true intent of this Act, are to forfeit 100 l.	6 Geo. II.	13	7
57	Such offences and forfeitures may be prosecuted, within two years after the offence,			

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		Year and Reign.	Chap.	Seet.
	in any court of admiralty or record in his majesty's plantations where the offence is committed; and the forfeiture is to be divided, $\frac{1}{3}$ to his majesty (which (the expences of prosecution being first paid thereout) is to be applied for the support of the government of the colony where it shall be recovered) $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to informer or prosecutor	6 Geo. II.	13	$\left\{ \begin{array}{l} 3 \\ 11 \\ 12 \end{array} \right.$
58	In all such prosecutions for illegal landing the said goods, the <i>onus probandi</i> is to lie on the claimer or owner thereof	6 Geo. II.	13	8
59	PLANTATIONS, <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> —Any of his majesty's subjects in any vessel built in <i>Great-Britain</i> , and belonging to his majesty's subjects, of which the major part reside in <i>Great-Britain</i> , and the residue either in <i>Great-Britain</i> , or in some of his majesty's sugar colonies in <i>America</i> ; or in any vessel belonging to his majesty's subjects residing in <i>Great-Britain</i> , and navigated according to law, that shall clear outwards from <i>Great-Britain</i> to any of the said colonies, may ship Sugars of the growth, produce, or manufacture of the said colonies, to carry to any foreign part of <i>Europe</i> ; provided a licence be first taken out for that purpose, under the hands of three of the commissioners of the Customs, subject to the regulations and on the conditions following, viz.	12 Geo. II. 24 Geo. II.	30 57	2 7
60	The master or owner of the vessel must give notice in writing to the collector or collector and comptroller of the port, where the vessel lies, of his intention to proceed to the said colonies to lade Sugars for some other part of <i>Europe</i> than <i>Great-Britain</i> , and enter into bond with one or more sufficient securities, in the sum of 1000 l. if the ship be of less burthen than 100 tons, and 2000 l. if she be of that, or a greater burthen, on condition that, if a licence be granted, the ship shall proceed to the said colonies; that he shall deliver the licence to the collector, comptroller, and naval-officer there, if he intends to make use of the liberty granted by it, which he shall declare in writing to them before he takes any goods on board; and that no Tobacco, Molasses, Ginger, Cotton, Wool, Indigo, Fustick or other Dying wood, Tar, Pitch, Turpentine, Hemp, Malt, Yards, Bowsprits, Copper-ore, Beaver-skins, or other Furs of the growth, production or manufacture of any of the <i>British</i> plantations in <i>America</i> , shall			

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betaken on board, unless for necessary provisions in the voyage; that, before the vessel proceeds to any foreign port, she shall touch at some port in *Great-Britain*, and that the master shall deliver to the customer or collector and comptroller a true manifest, attested upon oath, of the whole lading, with the marks, numbers, package, and contents, and produce the licence, with a certificate of the marks, numbers, package, and contents, and sorts of Sugar on board, that the vessel shall return to *Great-Britain* within eight months after delivering the lading in any foreign part, and before she returns to any of the plantations in *America*; and that, if she takes any goods on board before her return to *Great-Britain*, they shall be entered and landed as other ships are obliged to do by the laws of the Customs. Then a licence is to be granted for that voyage only, to load and carry Sugars of the growth and production of his majesty's sugar colonies in *America*, to any foreign part, according to the purport and intention of this Act, provided the master makes oath as follows:

Jurat. A. B. *that the* $\left\{ \begin{array}{c} \text{ship} \\ \text{or} \\ \text{vessel} \end{array} \right\}$ *called the*

[name] whereof he this $\left\{ \begin{array}{c} \text{deponent} \\ \text{or} \\ \text{affirmant} \end{array} \right\}$ *is*

master, and hath the charge and command for this present voyage to [place bound to]

being [describe the built] $\left\{ \begin{array}{c} \text{ship} \\ \text{or} \\ \text{vessel} \end{array} \right\}$ *of the*

burthen of [number] tons, was built at [place] in the year [time when] and that

the said $\left\{ \begin{array}{c} \text{ship} \\ \text{or} \\ \text{vessel} \end{array} \right\}$ *is wholly owned by the*

$\left\{ \begin{array}{c} \text{person} \\ \text{or} \\ \text{persons} \end{array} \right\}$ *whose* $\left\{ \begin{array}{c} \text{name} \\ \text{or} \\ \text{names} \end{array} \right\}$ *and usual*

$\left\{ \begin{array}{c} \text{place} \\ \text{or} \\ \text{places} \end{array} \right\}$ *of abode* $\left\{ \begin{array}{c} \text{is} \\ \text{or} \\ \text{are} \end{array} \right\}$ *undermentioned*

and subscribed by this $\left\{ \begin{array}{c} \text{deponent} \\ \text{or} \\ \text{affirmant} \end{array} \right\}$ *and that*

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12 Geo. II.	30	2, 3
24 Geo. II.	57	7

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	such { owner or owners } { is or are } his majesty's British { subject or subjects } and that no foreigner directly or indirectly hath any share, part, or in- terest in the said { ship or vessel } to the best of this { deponent's or affirmant's } knowledge or belief, and that be this { deponent or affirmant } and three-fourths of the mariners navigating the said { ship or vessel } are his majesty's British subjects.			
61	Sugars or other goods put on board any ves- sel licensed by this Act, being the property of any other person than some of his ma- jesty's subjects, and such as shall be laden on their proper risque and account, to be carried to foreign parts, are forfeited	12 Geo. II. 24 Geo. II.	30 57	4 7
62	Before any Sugars are taken on board, the master is to deliver to the collector of the port where the vessel is to take in her la- ding, the licence, with a certificate of bond having been given in Great-Britain, and to declare in writing whether he intends to load Sugars pursuant to the licence, otherwise the licence is invalid	12 Geo. II. 24 Geo. II.	30 57	5 7
63	The exporter of the Sugars or other goods not enumerated, before they are put on board, is to make an entry of them in writing with the collector, comptroller, and naval-offi- cer, expressing the name of the ship and master, and where she lies, and the place where they are to be laden or first water- born, must be such only where an officer is appointed to attend, or such as is mentioned in the warrant to be taken out for that pur- pose from the collector and comptroller, whereon is to be indorsed by the exporter the marks, numbers, contents, sorts, and proper denominations of the Sugars			
64	The warrant so indorsed is to be delivered to the officer appointed to examine and ship			

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- the same; and the Sugars are to be shipped in the presence of the officer, or at the place mentioned in the warrant, that the officer may attend —
- 65— The officer is to examine the same before shipped, and if the number of casks is greater than is indorsed on the warrant, or if there be found any other Sugar than what is indorsed, or any goods before enumerated; or if any enumerated goods, except Sugar, have been put on board, or brought, or put into any lighter or other vessel in order to be put on board, before entry, &c. contrary to the directions of this Act, the said Sugars or other goods are forfeited, together with the lighter or vessel employed in shipping or attempting to ship the said enumerated goods, and the ship or vessel on which they are laden; and the owner to forfeit double the value, to be recovered in the court of Vice-admiralty, or any court of record in the plantations, at the election of the informer or prosecutor; $\frac{2}{3}$ to his majesty, $\frac{1}{3}$ to the governor of the colony, and $\frac{1}{3}$ to the informer or prosecutor —
- 66— The master of the vessel, before he departs, is to receive the said licence from the collector, comptroller, and naval-officer, with a certificate under their seals of office, and signed by them, containing an account of the marks, numbers, contents and sorts of each cask of Sugar so shipped. Two copies are to be taken of the said licence and certificate, and attested under the hand of the master of the vessel before he receives back his licence, and to be left with the collector, comptroller, and naval-officer, who are to transmit one of them to the commissioners of the Customs in *Great-Britain* —
- 67— The master of the vessel must proceed directly to *Great-Britain* without putting into any other place, except by stress of weather (unless he is bound to the south of *Cape Finisterre*, vide Art. 73.) and upon his return, is to deliver his licence with the certificate to the commissioners of the Customs, or the collector and comptroller of the port where he arrives, and also a manifest, attested upon oath, of the marks and numbers, with the tale and sorts of casks,

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12 Geo. II.	30	5
24 Geo. II.	57	7

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	of all his lading, and make an entry of the quantity and sorts of all the Sugars which were laden and then remaining on board, and declare on oath to what foreign part he is bound. (The entry to be passed by the collector and comptroller without receiving any custom or duty for the Sugars, mentioning in their accounts that it was passed by virtue of this Act.) Then the master to proceed, taking with him his licence, and a certificate under the seals of office from the collector and comptroller, that he had touched at such a port, and in all respects complied with the directions of this Act —			
68	— If any such vessel proceeds to foreign parts without touching at some port in <i>Great-Britain</i> (except as before) and complying with the directions of this Act, and having the same certified as above, or if any goods before enumerated are found on board, or carried to foreign parts, the liberty granted by this licence is void, and the vessel, master, and all others concerned, are liable to the same penalties and forfeitures, as if this Act had not been made			
69	— If upon information upon oath there is reason to suspect, that any enumerated goods, besides Sugars, are on board, any officer of the Customs, or person employed by them, may enter on board and unlade the vessel as far as they shall judge necessary to enable them to examine any part of her, and the goods on board, and detain her as long as is necessary; and open cabbins, lockers, and any concealments, and seize all goods found on board not mentioned in the master's manifest, which are forfeited —	12 Geo. II. 24 Geo. II.	30 57	6 7
70	— If no other goods are found on board, the officer is to be at the charge of damage done by landing, unloading or unpacking; but not for demurrage, or on any other account. But if other goods are found on board (except necessary provisions for the voyage) the master is to be at all charge —			
71	— If the owners are desirous to enter and pay the duty, and land any goods out of such vessel, they may do it; the master first making a report of his whole lading, as required by law before this Act —	12 Geo. II. 24 Geo. II.	30 57	7 7

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72 The master upon his return to *Great-Britain*, after landing his Sugars in foreign parts, is to deliver to the commissioners or the collector and comptroller of the port where he arrives, the licence, with a certificate, from the consul or two known *British* merchants of good credit of the place where they are landed, of the landing thereof, with the number of casks of Sugar there landed, the marks, numbers and contents of each cask, with the name of the ship and master; and that no Tobacco, or other goods before enumerated, except Sugars, have been landed out of her

PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*—

73 If a master of a vessel, who has taken out a licence as above, shall, upon his arrival in the sugar colonies, deliver it to the collector, comptroller and naval-officer, with the certificate of bond having been given in *Great-Britain*, and before he lades any goods, declare in writing upon oath, that the Sugars he intends to load are to be carried to some place southward of *Cape Finis-terre*, he may, in case he has complied with the directions of this Act, proceed thither directly without touching at *Great-Britain*, taking with him the licence and oath indorsed thereon, together with an account of the marks, numbers, package, contents and sorts of Sugar taken on board, and may there land the same

74 In such case the master within eight months after landing his Sugars, and before he goes again to the plantations, is to return to *Great-Britain*, and deliver his licence as before directed, with the oath indorsed thereon, and an account of the lading, together with a certificate from the consul, or two known *British* merchants of good credit, of the place where the Sugars were landed, of the landing thereof, with the number of casks of Sugar landed, and the mark, number, and contents of each cask, with the name of the ship and master; and that they verily believe no Tobacco, or other goods before enumerated, have been there landed out of her; and the master to make oath of the truth of the certificate, and that none of the goods before enumerated, except Sugars, were taken on board at the colonies, or landed at the place mentioned in the certifi-

Year and Reign.	Chap	Sect.
12 Geo. II.	30	9
24 Geo. II.	57	7
12 Geo. II.	30	8
24 Geo. II.	57	7
12 Geo. II.	30	8, 9
24 Geo. II.	57	7

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	Year and Reign.	Chap.	Sect.
cate. The master also is to make an entry with the collector and comptroller of all the Sugars taken on board and landed as above, on forfeiture of 100 l. which entry is to be passed by them without receiving any custom or duty for it, mentioning in their accounts that it was passed by virtue of this Act —			
PLANTATIONS, <i>British</i> , in <i>Asia</i> , <i>Africa</i> , or <i>America</i> —	12 Geo. II.	30	9
75 Upon performing the requisites abovementioned, the bond is to be discharged and delivered up —	24 Geo. II.	57	7
76 — If any such ships, after unloading her Sugars, takes on board other goods before her return, all remaining on board at her arrival in <i>Great-Britain</i> are to be entered and landed before her departure from thence —	12 Geo. II.	30	10
	24 Geo. II.	57	7
77 — This Act not to excuse ships being registered according to 7 and 8 Will. III. cap. 22. —	12 Geo. II.	30	11
	24 Geo. II.	57	7
78 — The master or owner of such vessel may not advance to the seamen or mariners, while in parts beyond the seas, any money or effects on account of wages, more than one moiety of their wages due from their departure to their return to <i>Great-Britain</i> , on forfeiture of double the money so advanced —	12 Geo. II.	30	12
	24 Geo. II.	57	7
79 — Granting a false certificate, or counterfeiting, erasing, or altering any licence, oath or certificate, made pursuant to this Act, the penalty is 500 l. forfeit, and the licence, oath, or certificate, rendered invalid —	12 Geo. II.	30	15
	24 Geo. II.	57	7
80 — This Act not to extend to granting a liberty to carry any Sugars from the sugar colonies to <i>Ireland</i> —	12 Geo. II.	30	16
	24 Geo. II.	57	7
81 — No ship, required to be registered by 7 and 8 Will. III. cap. 22. may be permitted to trade, or deemed qualified for that purpose within the intent of the said Act, until the master make oath, before the governor or collector of the Customs of the plantation where he arrives, as follows: Jurat. A. B. <i>That the ship or vessel called the</i> —, <i>whereof he this deponent or affirmant is master, or hath the charge and command during this present voyage, being of the burthen of</i> — tons, <i>came last from</i> —, <i>and that she is, as he verily believes, the same ship or vessel described, meant and intended in and by the certificate now produced by him; and that the same does now, as he believes, belong wholly to his majesty's British subjects, and that no foreigner has directly or indirectly any share, property, or interest therein, to his knowledge or belief</i> —	15 and 16 Geo. II.	3	1

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82—Any ship loading or unloading any goods in the plantations, before such proof, is forfeited, and may be prosecuted, recovered, and divided in like manner, as if she had not been registered

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Reign.

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Sect.

15 and 16
Geo. II. }

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PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*—

83 Any ship duly qualified to trade to, from, and in his majesty's plantations in *America*, being there, and the certificate of the register lost or mislaid, the master is to make oath before the governor, or collector of the Customs where she is, as follows :

Jurat. A. B. master (or having charge) of the ship or vessel called the ———, that the said ship or vessel has been, as he verily believes, registered according to law, to qualify her to trade to, from, and in his majesty's plantations in *America*, and that he had a certificate thereof granted at the port of ———; but that the same is lost or mislaid, and that he cannot find the same, and does not know where the same is, or what is become thereof; and that the same hath not been, nor shall be, with his privity or knowledge, sold or disposed of to any person or persons whatsoever; and that he this deponent or affirmant, and three-fourths of the mariners navigating the said ship or vessel, are his majesty's *British* subjects, and that the said ship or vessel does now, as he believes, belong wholly to his majesty's *British* subjects, and that no foreigner has, to his knowledge or belief, any share, property, or interest therein.

15 and 16
Geo. II. }

31

3

And to give 500*l.* security if the ship be 100 tons burthen or under, and so in proportion, if of a greater burthen, with condition, that the ship has been duly registered, and that the certificate of the register, if found, shall be delivered up to the commissioners of the Customs to be cancelled, and no illegal use has been, or shall be made thereof; and that it has not, nor shall be fraudulently disposed of; and that the ship does wholly belong to his majesty's *British* subjects, and that no foreigner has any share, property, or interest therein. And then the governor and collector of the Customs are to give the master a certificate under their hands and seals, of his having given such bond, and made such oath; and thereupon the ship is to have liberty to trade for that voyage only. The officer who takes the bond and oath,

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is to transmit an account thereof to the commissioners of the Customs —————

PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*—

84—The certificate of the register being lost, the ship may be registered *de novo*, upon the master and one of the owners making proof upon oath (before the commissioners of the Customs, if any of the owners reside in *Great-Britain*, *Ireland*, *Guernsey*, or *Jersey*, or before the governor and collector of the Customs residing in the plantations in *America*, if she was registered there, and none of the owners reside as above) of the loss; and likewise of the name, burthen, built, property, and other particulars required by 7 and 8 Will. III. cap. 22. before the same persons, and in the same manner as required upon original registers; and giving 500 l. security, if the vessel be of the burthen of 100 tons, and in proportion for ships of greater burthen, to the collector of the port to which she belongs, that the certificate has not been, nor shall be fraudulently disposed of, or used contrary to law; and that when found, it shall be delivered to the commissioners of the Customs to be cancelled: and a certificate of the register is to be delivered to the owner by the proper officer, as directed by the said Act of 7 and 8 Will. III. mentioning the name by which she was formerly registered, and that this certificate is granted in pursuance of this Act, instead of the former certificate, which appears, by such proof as this Act requires, to be lost —————

85—A duplicate of the certificate is to be transmitted, by the officer who granted it, to the commissioners of the Customs —————

86—All bonds, commonly called plantation-bonds, taken in *Great-Britain* (in pursuance of 7 and 8 Will. III. cap. 22. or any other law) whereby the goods therein enumerated are to be brought to *Great-Britain*, are to be with condition, that within 18 months from the date, (the danger of the seas excepted) a certificate shall be produced from the collector and comptroller of the port where the goods are delivered, that they have been there landed and discharged; otherwise the bond to be forfeited —————

87—But not to extend to bonds given for ships which lade Rice at *Carolina* or *Georgia*, pursuant to 3 Geo. II. cap. 28. or which lade Sugars in any of the sugar colonies in *America*, pursuant to 12 Geo. II. cap. 30. —————

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15 and 16 Geo. II. }	31	4
15 and 16 Geo. II. }	31	5

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PLANTATIONS, *British*, in *Asia*, *Africa*, or *America*—

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88 No mariner or person serving on board any privateer or trading vessel, employed in any of the <i>British</i> sugar colonies in <i>America</i> , or being on shore there, or at sea in any of those parts, shall be liable to be impressed by any officer belonging to a man of war (unless such mariner shall have deserted from such ship of war) under the penalty of 50 l. —————	29 Geo. II.	30	1
89—Every master of a trading vessel or privateer in those parts, before he receives any mariners into his service, is to make diligent enquiry whether such mariner hath deserted from any of his majesty's ships of war; any master receiving a mariner who hath deserted, without reasonable endeavouring to discover the same, to forfeit 50 l. —————	29 Geo. II.	30	2
90—Every master of such trading vessel or privateer, before departure from any port in the said sugar colonies, is to deliver to the chief officer of the Customs an exact list of all his men, containing names, ages, and description of persons; on neglect thereof, the master to forfeit 10 l. for each man so omitted; the officer of the Customs to return to the said master an attested copy of such list: on the death or alteration of any seaman, such list to be immediately altered accordingly, and delivered to the naval-officer or chief officer of the Customs in any port where the ship may arrive. All such lists to be produced and shewn to the captains and other officers of his majesty's navy —————	29 Geo. II.	30	3, 4

—*Vide Ashes* 2 to 8. *Coffee* 38, 40, 42, 45. *Iron* 3 to 11. *Ireland* 4. *Silk* 11 to 23. *Tobacco* 12 to 56.

—*Spanish* or *Portuguese*, *vide Goods inwards* 10.

PLATE, *British*, the drawback and regulations thereon, pag. 381.

—*Vide Coin* 1, 2, 3. *Gold* 2. *Silver* 2, 3, 5, 11.

PLATTERS, *vide Tin*.

POINTS, *vide Bits*, *Girdles*. *Silk* 3. *Woollen caps*.

POOR of the parish, *vide Callicoes* 2. *Cattle* 2, 4, 9, 10. *Fish* 5. *Goods inwards* 39, 68. *Officers* 36. *Po-pish* 2.

POPISH—Agni Dei, Crosses, Pictures, Beads, or such vain and superstitious things, imported and delivered to any *British* subject, to be worn or used, the importer and receiver incur a premu-nire —————

2—Primers, Ladies Psalters, Manuals, Rosaries, Popish Catechisms, Missals, Breviaries, Portals, Legends, and Lives of Saints, containing supersti-

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rious matter, printed or written in any language, or any other superstitious books printed or writ- ten in the <i>British</i> tongue, may not be imported, upon forfeiture of 40 s. for every such book by the importer, buyer, or seller; $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the fuer, $\frac{1}{3}$ to the poor of the parish, and the books to be burnt	3 Jac. I.	5	25
POPIISH RELIGION, <i>vide Officers</i> 19, 37.			
PORK, <i>vide Beef. Cattle</i> 1. <i>Flesh.</i>			
PORTAGE, the allowance thereof, pag. 375.			
----- Duty, pag. 431 to 433.			
PORTS, Members and Creeks, in <i>England and Wales</i> , for the lawful landing and shipping of goods (except in <i>Hull</i>) and to what ancient and head port such members and creeks shall belong, and also the extents, bounds, and limits of the said ports, &c. may be appointed by his majesty, by his commission out of the court of Exchequer —	1 Eliz. 13 and 14 Car. II. }	11 11	2 14
1----- Customer, collector, comptroller, and searcher of the head ports, or their sufficient deputies or servants, are to reside at such members or creeks			
3----- The names of the ports, &c. so appointed, from pag. 389 to pag. 392. — <i>Vide Officers.</i>			
4----- Members and Creeks in <i>Scotland</i> , for the im- portation and exportation, and keys or wharfs for the landing and shipping of goods and mer- chandizes, may be assigned and appointed, and the extents, bounds, and limits of every port, haven or creek, fixed and ascertained by his ma- jesty, by a commission out of the court of Ex- chequer there	6 Ann.	26	18
5----- Customers, collectors, comptrollers, and searchers of the head ports, or their suffi- cient deputies or servants, must reside at the members or creeks			
6----- The names of the ports, &c. so appointed, from pag. 392 to pag. 395. — <i>Vide Officers</i> 4.			
PORTUGAL, <i>vide Goods inwards</i> 10.			
POTS, <i>vide Tin.</i>			
POT-ASHES, <i>vide Ashes</i> 2.			
POUCHES, <i>vide Girdles.</i>			
POUND, <i>British</i> , to weigh 12 ounces troy weight —	31 Edw. I. 11 Hen. VII. 12 Hen. VII.	1 4 5	1 1 1
POUNDAGE explained, &c. pag. 4, 316.			
POWDER, for hair, made of starch, is to be liable to the same duties, and to enjoy the same draw- backs as starch — <i>Vide Starch</i> 3, 4, 5, 6, 7 —	3 Geo. I.	4	14
PREMIUM on Naval stores imported, and regulations thereon, pag. 385.			
			PREMU-

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A C T S.

PREMUNIRE, *vide* Ammunition 2. Cattle 8. Popish 1.

PRECIOUS STONES, *vide* Diamonds.

PRISAGE or BUTLERAGE of Wines—Persons free

1 thereof, customing the Wines of one not free, forfeit to the King double the value of prisage, and all their goods and chattels personal for ever; for which they may be prosecuted within three years after offence committed

Year and Reign.	Chap	Sect.
1 Hen. VIII.	5	6, 7
2 & 3 Edw. VI	22	4, 5
1 Eliz.	11	6

2—And Butlerage duties, due on the importation of Wines, are not to be diminished or lessened by virtue of any thing contained in this Act

Year and Reign.	Chap	Sect.
6 Geo. I.	12	7

3—The duties of Prisage and Butlerage explained, pag. 67.

4—The duty of Prisage wines, pag. 270, 274.

PRIZE, ships, the method of payment of duty, pag. 10,

1 221.

2—Ships legally condemned are, to all intents and purposes, to be deemed *British*-built ships, and to enjoy all the same rights, liberties, privileges, and advantages in all respects whatsoever

Year and Reign.	Chap	Sect.
20 Geo. II.	45	9
29 Geo. II.	34	18

—*Vide* Plantations 1 to 6, 30, 31. Ships 37.

3—Ships and goods already taken, or which shall be taken (*during the present war*) and brought or imported into this kingdom, are not to be exempted from the payment of any customs or duties, nor from being subject to such restrictions and regulations, to which the same are now, or shall hereafter be liable, by virtue of the laws of this kingdom

Year and Reign.	Chap	Sect.
29 Geo. II.	34	17

4—All captures brought into any of his majesty's colonies or plantations in *America* (*during the present war*) shall, without breaking bulk, be under the joint care and custody of the officers of the Customs, or naval-officers, and the captors, or their agents, until by final sentence they are either cleared, or condemned as lawful prize, or delivered by interlocutory order from the court of Admiralty

Year and Reign.	Chap	Sect.
29 Geo. II.	34	5

PROCESSES, *vide* Writs.

PROCLAMATION, *vide* Goods inwards 76.

PROOF, or Onus probandi—On whom to lie in disputes concerning the importation, exportation, and manufacture, &c. of goods, *vide* Alamodes 11. Ashes 7. Bullion 3. Coffee 21. East-India 37. Gold 5. Goods inwards 31. Gum senega 3. Ireland 9. Russia 3. Seizures 11, 13. Silk 14. Silver 10. Tobacco 53. Whalebone 4. Wool 79. Yarn 1. Page 365, 372, 374, 387.

PROSECUTIONS in the court of Exchequer, &c.—

1 How, and in what time to be commenced, *vid.* Alamodes 5. Bonelace 4. Books 3. Callicoes 2.

Coals

I N D E X.

Coals 17. Drawbacks 7. East-India 8, 32. Fish 4.
Gold 7. Goods inwards 22, 43, 47. Informations
3, 4, 7, 8, 10. Ireland 8. Offences 1. Plantations 27,
57. Prifage 1. Salt 46. Seizures 15, 17. Ships 59.
Trials. Wines 13. Wool 25, 48.

2—Which may be commenced before, and heard and
determined by the justices of the peace, *vide the*
titles Justices, Offences 1. and Seizures 18, 19, 20.

PRUNES, *vide Goods inwards 6.*

PUMMELS, *vide Bits.*

PURSES, *vide Girdles. Woollen caps.*

Q.

QUAKERS—Their affirmation and declaration,
allowed by 7 and 8 Will. III. cap. 34. and 13
1 and 14 Will. III. cap. 4. to be accepted instead of
an oath, in all cases where by law an oath is re-
quired, continued for ever

1 Geo. I. 6 1, 2

2—The said affirmation or declaration to be in
these words, I A. B. *do solemnly, sincerely, and*
truly declare and affirm, that, &c.

8 Geo. I. 6 2

3—Such solemn affirmation or declaration is to be
adjudged to be of the same force and effect in all
cases, as if an oath had been taken in the usual
form

7 & 8 W. III. 34 2

4—Convicted of a wilful, false and corrupt af-
firmation or declaration, are to suffer as for
wilful and corrupt perjury

7 & 8 W. III. 34 3

QUARENTINE—All vessels arriving, persons come-
1 ing, and goods imported into *Great-Britain* or
Ireland, or the isles of *Guernsey, Jersey, Alderney,*
Sark, or Man, from places from whence his ma-
jesty, by advice of his council, may judge it pro-
bable the infection of the plague may be brought,
shall be obliged to make their quarentine in such
place and manner, and for such time as directed
by the order of council, notified by proclamation,
or published in the *London Gazette*. And all
persons and goods going, or being put on board
such vessels, and all vessels, boats or persons, re-
ceiving any goods or persons out of the same, are
to be subject to the same orders

26 Geo. II. 6 1

2—If the plague actually appears on board any ves-
sel being *to the northward of Cape Finisterre*, the
commander is immediately to proceed to the har-
bour of *St. Helen's Pool*, between the islands of
St. Helen's, Tean, and North Withell (being off the
islands of *Scilly*), or to such other place as his
majesty in council shall from time to time appoint,
and make it known to an officer of the Customs
there, who is to acquaint some Custom-house of-

I N D E X.

ficer of a near port in *England* with it, who is with all speed to send intelligence thereof to one of the principal secretaries of state; the ship must wait till his majesty's pleasure is known, and none of the crew go on shore. In case the commander cannot make the islands of *Scilly*, or is forced up either of the channels, he must not enter into any port, but remain in some open road till he receives orders from his majesty or privy council, and take care to prevent any one from going out of the ship, and avoid all intercourse with other ships or persons. The master, or any other person on board, for disobedience herein are to be adjudged guilty of felony, without benefit of clergy.—To be heard and determined in the county where the offence is committed, or where the offender is apprehended —

3 **QUARENTINE**—When any place is infected with the plague, or order made by his majesty concerning quarantine, if any vessel attempts to enter into any port as above (Art. 1.) the principal officer of the Customs, or person appointed to see quarantine performed, must go off, or cause some other person to do so, and at a convenient distance demand the name of the ship, and commander, at what places the cargo was taken on board, what places she touched at in her voyage, and whether any, and which of them, were infected with the plague; how long she had been in her passage, how many persons were on board when she set sail, whether any and what persons on board during the voyage had been, or are infected with the plague, how many died in the voyage, and of what distemper; what vessels he or any of his ship's company, with his privity, went on board, or had any of their company on board his vessel in the voyage, to what place such vessels belonged, and the true contents of his lading to the best of his knowledge? If it appears that any person on board is infected, or the ship is obliged to perform quarantine, the officers of his majesty's ships of war, forts, or garisons, or any other officers are, upon notice given them, to oblige her to go to the place appointed for that purpose by any force or violence necessary —

4 — If the vessel came from a place infected, or has any body on board infected, the commander, or person having charge, concealing it, is guilty of felony, without benefit of clergy; and not making a true discovery in any other of the aforesaid particulars, forfeits 200 l. —

Year and Reign	Chap	Sect.
26 Geo. II.	6	2
29 Geo. II.	8	2
26 Geo. II.	6	3

I N D E X.

A C T S.

	Year and Reign.	Chap	Sect.
QUARENTINE—The commander of a vessel ordered			
5 to perform quarentine, upon his arrival at the place, is to deliver to the chief officer appointed to see it performed such bill of health and manifest, as he has received from any <i>British</i> consul during his voyage, together with his log-book and journal, on forfeiture of 500 l. —	26 Geo. II.	6	4
6—A commander of a vessel having notice to perform quarentine, if he goes on shore, or on board any other vessel, or knowingly suffers any seaman or passenger to do so (without licence) before quarentine is duly performed, or does not cause the vessel and her lading to be conveyed to the places appointed for that purpose respectively, within convenient time after due notice, is to forfeit 500 l. for every offence ; and any person so quitting the vessel may be compelled to return on board, and for every offence is to suffer six months imprisonment, and forfeit 200 l. —	26 Geo. II.	6	5
7—The proper officers authorized to put in execution the orders of his majesty in council, are to compel persons obliged to perform quarentine to repair, and cause the goods comprized in such orders to be conveyed, to the houses, lazarets, or other places provided for their reception —	26 Geo. II.	6	7
8—Persons wilfully refusing, or neglecting to repair thither, within convenient time after due notice, or escaping, or attempting to escape from thence, before quarentine is duly performed, may be compelled to repair or return thither by such force as the case may require ; and the person so refusing or neglecting to repair thither, or actually escaping from thence, is to be adjudged guilty of felony, without benefit of clergy —	26 Geo. II.	6	8
9—Any person not infected entering into a house, lazaret, or other place, while persons infected with the plague or under quarentine are there, and attempting to return from thence (unless by proper licence) may be compelled by the watchmen, or guard upon duty, to return thither and perform quarentine ; and in case of actual escape before it is duly performed, shall be adjudged guilty of felony, without benefit of clergy —	26 Geo. II.	6	10
10—Any officer of the Customs or other person, whose business it is to execute the orders concerning quarentine, for every wilful breach or neglect of duty, is to forfeit his office, and be incapable of a new grant thereof, and also forfeit 100 l. and for embezzling, or wilfully damaging	26 Geo. II.	6	11

I N D E X.

	Year and Reign.	Chap.	Sect.
any goods under his direction, is liable to pay treble damages and full costs —————			
QUARENTINE —All goods and merchandizes, par- I 1 ticularly specified in the orders concerning qua- rentine, imported from any foreign country in any vessel whatsoever, shall be subject to the or- ders concerning quarentine —————	26 Geo. II.	6	12
I 2 —After quarentine has been duly performed by any vessel or persons, upon proof by the oaths of the master and two of the persons belonging to the vessel, or of two or more credible witnesses, before the customer, comptroller, or collector, or any of their deputies, of the port where it was performed, or of the next port, or of a justice of the peace near such port, or in the isles of <i>Guernsey, Jersey, Alderney, Sark, or Man</i> , before any two jurats or magistrates thereof, that such vessel, and all and every such person and persons, have duly performed quarentine, and are free from infection; and after producing a certificate to that purpose from the chief officer who super- intended the quarentine, the persons before whom the proof is made are to give a certificate there- of, and the vessel and persons are to be liable to no further detention on that account —————	26 Geo. II.	6	13
I 3 —When any goods liable to quarentine have been opened and aired in such place and manner, and for such time, as directed by the orders above- mentioned, and the orders have been duly com- plied with, and a certificate thereof given by the chief superintendant, and proof made thereof by the oaths of two credible witnesses before any of the officers mentioned above (Art. 12.) such offi- cer is required to make a certificate and return thereof to the commissioners of the Customs in <i>Great-Britain or Ireland</i> , or to the governor or commander in chief upon the place in the islands abovementioned respectively, and thereupon they are to be discharged from any further detention on that account, by order of any two of the said commissioners, or of such governor respectively]	26 Geo. II.	6	15
I 4 —Any person demanding or taking any fee or reward for any oath, order or certificate, directed by this Act, forfeits 100 l. —————	26 Geo. II.	6	16
I 5 —Any person appointed to see quarentine duly performed, or appointed as a watchman in that case, if he deserts from his duty, or knowingly suffers any person, ship, goods or merchandize, to depart, or be conveyed from the place ap- pointed for performance of quarentine, unless by	26 Geo. II.	6	17

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	Year and Reign.	Chap.	Sect.
proper licence, or any person directed to give a certificate of a ship's having duly performed her quarentine or airing, if he knowingly gives a false one, is to suffer death, as in cases of felony, without benefit of clergy			
16 QUARENTINE—Any person wilfully concealing from the officers of quarentine, or clandestinely conveying any letters, goods or merchandize, from a ship under, or liable to perform quarentine, or from any other place where goods are performing quarentine, is to suffer death, as in cases of felony, without benefit of clergy	26 Geo. II.	6	18
17—When any part of <i>Great-Britain, Ireland, or the isles of Guernsey, Jersey, Alderney, Sark, or Man, or France, Spain, Portugal, or the Low Countries,</i> are infected with the plague, his majesty may by proclamation prohibit any small boat or vessel, under the burthen of twenty tons, from going out of any port of <i>Great-Britain, Ireland, or the</i> aforesaid islands, till security is given by the master, in the penalty of 300 l. that she shall not go to, or touch at any country, port or place, mentioned for that purpose in such proclamation, and that no person on board her shall go on board any other vessel at sea, and that he shall not suffer any person to come on board her from any other vessel at sea, and that he shall not receive any goods or merchandize out of any other vessel.			
18—Any boat or vessel going out before such security (required by proclamation) is given, is forfeited to the use of his majesty, and may be seized, sued for, and recovered in the court of Exchequer at <i>Westminster, Edinburgh, or Dublin,</i> or the proper courts of the isles before mentioned; and the master and every mariner convicted of sailing in her, by the oath of a credible witness before a justice of the peace where the offender is found, is to forfeit 20 l. one moiety to the informer, and the other to the poor of the parish; to be levied by distress and sale of the offender's goods, and for want of distress, the offender to be committed to prison for three months; or if the offender is found in the isles of <i>Guernsey, Jersey, Alderney, Sark, or Man,</i> and convicted by an action or suit founded on this Act in the proper courts there, he is to forfeit 20 l. and for default of payment suffer three months imprisonment	26 Geo. II.	6	19

I N D E X.

	Year and Reign.	Chap.	Sect.
QUARENTINE —No attainder of felony by this Act			
19 shall extend to work corruption of blood, or forfeiture of any goods, chattels, lands, tenements, or hereditaments	26 Geo. II.	6	22
20—Pecuniary forfeitures by this Act (except Article 18) are to be recovered by action of debt, bill, plaint, or information in any court of record at <i>Westminster, Edinburgh, Dublin</i> , or in the proper courts of the isles of <i>Guernsey, Jersey, Alderney, Sark, or Man</i> ; half to his majesty, and half to the person who sues	26 Geo. II.	6	3 4 5 11 16
21—Orders concerning quarentine, notified by proclamation or in the Gazette, are to be publicly read in churches, or other places of worship, the next Sunday after the receipt of the same, and the first Sunday in every month while such orders are in force	26 Geo. II.	6	20
22—No goods liable to infection, coming from the <i>Levant</i> without a clean bill of health, shall be landed in any part of <i>Great-Britain, Ireland, Guernsey, Jersey, Alderney, Sark, or Man</i> , unless it shall appear to the satisfaction of his majesty, or his privy council, that the goods have been sufficiently opened and aired in the lazarets of <i>Malta, Ancona, Venice, Messina, Leghorn, Genoa, and Marseilles</i> , or one of them	26 Geo. II.	18	12
QUARTER-SESSION general—For the several causes and matters that are to be there heard, determined, &c. <i>vide Apprentices 8. Corn 3. Fish 38. Officers 11, 15, 20, 21, 30. Salt 33, 41, 44. Ships 23. Tobacco 63, 69. Wool 24, 41, 79.</i>			
R AGS—Old rags, Old ropes, or Junk, or Old fishing-nets, for making paper or pasteboard, not regularly entered and landed, forfeited	11 Geo. I.	7	10
RAISINS , <i>vide Goods inwards 6.</i>			
RAMS , <i>vide Sheep.</i>			
RAPIERS , <i>vide Bits.</i>			
RAZORS , <i>vide Woollen caps.</i>			
REGISTERS of ships, <i>vide Plantations 3, 4, 7, 81, 83, 84. Ships 57. Wool 67, 68, 69.</i>			
REGISTERS of goods, which are to be kept at the Custom-house, <i>vide Alamodes 3. Apprentices 2, 3. Plantations 3, 5. Ships 51. Wool 12, 13, 64.</i>			
RIBBONS , <i>vide Silk 3. Woollen caps.</i>			
RICE , <i>vide Plantations 9, 10, 11, 12, 13, 14, 15, 16, 17, 18.</i>			
RINGS { of copper or latten gilt, <i>vide Woollen caps,</i> for curtains, <i>vide Girdles, Woollen caps.</i>			
ROPES old, <i>vide Rags.</i>			
ROSIN , <i>vide Deal-boards. Goods inwards 6.</i>			

I N D E X.

RULES, orders and directions, annexed to the Book of rates, from pag. 308 to pag. 314.

	Year and Reign.	Chap	Seçt.
1 RUM, imported in casks not containing 20 gallons at the least (except for the seamen's use) forfeited, or the value; but if it appears to the satisfaction of the principal officers of the Customs, to be imported without fraud or concealment, may be admitted to entry	5 Geo. I. 27 Geo. II.	11 18	2 4
— <i>Vide Arrack</i> 9.			
2 — Or SPIRITS of the <i>British</i> sugar plantations imported directly into <i>Great-Britain</i> , may, on entry, and before payment of the duty of excise, be landed and put into warehouses, provided by the proprietor or importer, and approved of by the commissioners of Excise, under the joint locks of the proprietor and warehousekeeper; security being first given to pay the said duty (according to the gauge at landing) as soon as such Rum or Spirits shall be sold, or at the end of six months, if they shall not be then sold	15 and 16 } Geo. II. } 23 Geo. II.	25 26	1, 7 2
3 — If the duty is not paid at the expiration of the said six months, the commissioners may cause such Rum or Spirits to be sold by auction; and out of the produce discharge the duty and all expences, and pay the surplus, if any, to the proprietor	15 and 16 } Geo. II. } 23 Geo. II.	25 26	9 2
4 — Landed without being entered at the Custom-house and with the collector of Excise, or without a warrant from the proper officers, or without the presence of an excise-officer, forfeited; one moiety to his majesty, the other to such person as shall seize, inform or sue for the same	15 and 16 } Geo. II. } 23 Geo. II.	25 26	3 2
5 — May from time to time be delivered out of such warehouses (but not in less quantities than one cask, containing at least 20 gallons, unless it was for the use of the seamen in the voyage) on paying the duty, and producing to the warehousekeeper, and officer appointed to attend, a warrant or certificate from the collector, certifying such payment	15 and 16 } Geo. II. } 23 Geo. II.	25 26	5, 6 2
6 — Warehousekeepers, and officers appointed to attend warehouses, are to enter in proper books accounts of all Rum, &c. which shall be brought into, and carried out of their respective warehouses; and at the end of every six months transmit an account thereof upon oath to the commissioners of Excise, together with what is remaining; and if it	15 and 16 } Geo. II. } 23 Geo. II.	25 26	4 2

shall

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	Year and Reign.	Chap.	Se&t.
shall appear to the said commissioners, that any of the said Rum, &c. has been delivered out before payment of the duty, then such warehousekeepers and officers respectively offending, shall be disabled to hold any publick office, and also forfeit 100 l. —			
7 RUM—No Rum nor Spirits of <i>America</i> (except of the growth or manufacture of his majesty's sugar colonies there) may be imported into <i>Ireland</i> , unless shipped in <i>Great-Britain</i> in ships legally navigated, upon forfeiture thereof or the value, together with the ship and all her furniture —	6 Geo. II.	13	4
— <i>Vide Ireland</i> 4.			
— <i>Vide Arrack</i> 1, 2, 4, 7. <i>Brandy</i> 3, 9, 8, 10, 11. <i>Coffee</i> 34, 35, 36. <i>Plantations</i> 52.			
1 RUSSIA company—Any <i>British</i> subject may be free of it, upon payment of 5 l. for admission —	10&11 W. III.	6	1, 2
2 — Any person free of this company may import, in <i>British</i> -built ships legally navigated from <i>Russia</i> , any goods of the growth, produce, or manufacture of <i>Persia</i> (provided such manufactures are made of the growth or produce of <i>Persia</i>) purchased by barter with, or the produce of woollen or other goods exported from <i>Great-Britain</i> to <i>Russia</i> (except gold or silver in coin or bullion) and from thence carried into <i>Persia</i> , to the truth whereof the importer is to make oath; paying the same Customs as such goods are liable to, if imported from the <i>Levant</i> seas by any person belonging to the <i>Turkey</i> company.—But by 23 Geo. II. cap. 34. Raw silk of the growth or produce of <i>Persia</i> may be imported under the same regulations, although the goods with which they are purchased are not carried from <i>Russia</i> into <i>Persia</i> —	14 Geo. II.	36	1, 2
3 — If any doubt shall arise, whether any of the goods so imported be of the growth, &c. of <i>Persia</i> , or not, or were imported contrary to this Act, and for that reason shall be seized as forfeited, the proof thereof shall be incumbent on the importer or claimer —	14 Geo. II.	36	4
4 — Wrought silks, and other manufactures of <i>Persia</i> , mentioned in Act 11 and 12 Will. III. cap. 10. are not to be worn in this kingdom, but are to be under the regulations mentioned in the said Act —	14 Geo. II.	36	3
— <i>Vide East-India, Art.</i> 28 to 39.			
5 — Nothing in this Act is to deprive the <i>East-India</i> company from enjoying their full powers, privileges, &c. —	14 Geo. II.	36	6
— <i>Vide Goods inwards</i> 6.			

I N D E X.

A C T S.

SADDLES, *vide Bits, Girdles, Woollen caps.*
 SADDLE-TREES, *vide Girdles.*

SAILCLOTH, *British-made*, the bounty and regulations thereon, pag. 363.

	Year and Reign.	Chap.	Sect.
1— <i>British-made</i> , for which bounty has been given on exportation, afterwards relanded, is forfeited; and every person concerned in bringing back, or relanding the same, forfeit 2 s. for every ell	12 Ann. 27 Geo. II.	16 18	3 6
2—Every ship or vessel built in <i>Great-Britain</i> , or his majesty's plantations in <i>America</i> , upon her being first navigated, is to be furnished with a complete set of new sails of sailcloth manufactured in <i>Great-Britain</i> , which shall, <i>bonâ fide</i> , belong to such ship, on forfeiture of 50 l. by the master thereof	9 Geo. II. 19 ——— 24 ——— 26 ———	37 27 52 32	4 11 3 3
3—Every manufacturer must affix or impress a stamp, containing his name and place of abode, on every piece of sailcloth made by him			
4—If any person shall sell or expose to sale, or work up into sails any piece of <i>British</i> sailcloth, without being so stamped, and be convicted thereof by the oath of a credible witness, before one or more justices of the peace of the county, &c. where the offence is committed, he is to forfeit 10 l. for every piece	9 Geo. II.	37	3
5—Any person wilfully cutting off or obliterating such stamp, or using a stamp containing the name and place of abode of any other person, is upon conviction to forfeit 5 l. for every offence; to be recovered by distress and sale of the offender's goods, by warrant from two or more justices, to be applied to the use of the informer			
6—Or CANVAS, foreign made, usually entered as <i>Hollands duck</i> or <i>Vitery canvas</i> , fit to be made use of for making sails, upon importation thereof into <i>Great-Britain</i> , to be stamped at landing by a stamp, to be provided by the commissioners of the Customs, of eight inches diameter, dipped in red lead mixed with linseed oil well boiled, expressing the place and port where they are entered	19 Geo. II. 26 Geo. II.	27 32	5, 6 3
7—For counterfeiting such stamp, or the impression, or knowingly selling any foreign sailcloth with a counterfeit stamp, the penalty is 50 l.	19 Geo. II. 26 Geo. II.	27 32	6 3
8—No person in <i>Great-Britain</i> , or his majesty's plantations in <i>America</i> , may make into sails or tarpawlines any foreign sailcloth or can-			

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	Year and Reign.	Chap	Sect.
vas, not so stamped, on forfeiture thereof; and the person so offending, on conviction thereof by the oath of a credible witness before a justice of the peace of the county &c. where the offence is committed, is to forfeit 50 l. for every sail or tarpawlin, for the use of the informer; to be levied by distress and sale of his goods, by warrant from two justices of the peace of the county &c. where the offence is committed; and for want of such distress, to be committed to gaol for six months, or until he pays the penalty —	19 Geo. II. 26 Geo. II.	27 32	7 3
9—Any person making up foreign sailcloth or canvas into sails, must place the stamps on the after side of such sails, and in such manner, that the number of stamps may appear proportionable to the number of bolts or pieces in each sale, on forfeiture of such sails, and 10 l. for every offence —	19 Geo. II. 26 Geo. II.	27 32	8 3
10—No person may alter or mend a sail of foreign sailcloth or canvas, not so stamped, on forfeiture of 20 l. —	19 Geo. II. 26 Geo. II.	27 32	9 3
SAILCLOTH—Every sailmaker or other person in			
11 <i>Great-Britain</i> , or his majesty's plantations in <i>America</i> , must impress on every new sail he makes a stamp of eight inches diameter, dipped in lamp-black mixed with linseed oil well boiled, containing his name and place of abode in plain distinct letters and words at length, on forfeiture thereof, and of 10 l. for every new sail delivered to any captain or master of a vessel without such stamp —	19 Geo. II. 26 Geo. II.	27 32	10 3
12—Sailcloth of the manufacture of <i>Ireland</i> imported into <i>Great-Britain</i> (during the continuance of a bounty on exportation granted by an Act of the parliament of <i>Ireland</i> 19 Geo. II.) is subject to a new duty, which see pag. 63. —	23 Geo. II.	32	1, 3
13—No Canvas or Sailcloth may be imported from <i>Ireland</i> , but in whole and entire bolts or pieces; and if the loops or double threads of the bolts (which are directed to be part of the warp in the middle of that end of the web which is last in weaving) are cut off; or if the bolts have a stamp importing the payment of either of the bounties, they shall be deemed to have received the bounty —	23 Geo. II.	32	2
14—If any dispute arises about the duty which ought to be paid, such duty is to be ascertained in the same manner, and under the same forfeitures and penalties, as upon goods subject to payment of duty <i>ad valorem</i> —	23 Geo. II.	32	5
		15	Upon

I N D E X.

	Year and Reign.	Chap.	Sect.
15—Upon the importation of Canvas or Sailcloth from <i>Ireland</i> , the proper officer of the Customs may open, view, and examine the same, and if it appears that the said bounty has been paid, and no regular entry made at importation, the canvas or sailcloth so omitted to be entered shall be forfeited, and may be seized by any officer of the Customs ———	23 Geo. II.	32	4
SAILS—Every master of a vessel, belonging to any of his majesty's subjects, navigated with, or having on board any foreign-made sails, is, at the time of reporting his ship, to make an entry and report upon oath of every such sail, and, before the ship is cleared, to pay for them the same duty as by 12 Ann. cap. 16. is laid upon foreign-made sails imported by way of merchandize, on forfeiture of the sails to his majesty, and 50l. for every offence by the master; and such sails are to be stamped at the port of entry, in the same manner as directed for foreign sailcloth ———	19 Geo. II. 26 Geo. II.	27 32	1, 2 3
——— <i>Vide Sailcloth 6.</i>			
2—But if the master, before the ship is cleared, declares his intention of not paying the duty, and delivers up the sails to the officer of the Customs, the sails only are to be forfeited —	19 Geo. II. 26 Geo. II.	27 32	3 3
3—No Captain of a ship coming from the <i>East-Indies</i> liable to this duty or forfeiture for any foreign made sails, <i>bonâ fide</i> , brought from the <i>East-Indies</i> ———	19 Geo. II. 26 Geo. II.	27 32	4 3
4—Pecuniary penalties and forfeitures by this Act (not otherwise directed and applied) may be prosecuted in any of his majesty's courts of record in <i>Great-Britain</i> , or such of his majesty's plantations in <i>America</i> where the offence is committed; one moiety to his majesty, the other to the prosecutor ———	19 Geo. II. 26 Geo. II.	27 32	12 3
——— <i>Vide Sailcloth 2.</i>			
SALE, publick, in what cases to be made, <i>vide Alamo</i> 9, 10. <i>Brandy</i> 8. <i>Coffee</i> 26, 27. <i>East-India</i> 4, 35. <i>Goods inwards</i> 22, 24, 52. <i>Rum</i> 3. <i>Seizures</i> 20. <i>Ships</i> 8. <i>Silks</i> 2, 17. <i>Tea</i> 4, 6, 8. <i>Wines</i> 9. <i>Wool</i> 47, 81. <i>Page</i> 314, 372.			
SALMON, <i>vide Fish</i> 27, 28.			
SALT—Ships laden with salt hovering on the coast, and not proceeding directly to some port, may be compelled by the officers of the Customs or Salt duties, to come into port; officers to continue on board, till the salt is unladen, or the ship departs for her intended voyage; neglecting to enter and unlade the salt, or to proceed on her voyage in 20 days, the salt forfeited, and double the value to be recovered of the master ———	1 Ann. 5 Geo. II.	21 6	7 1
			2 SALT

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SALT —Officers of the Customs or Salt duties may search 2 any vessel lying in port, or riding on the sea- coasts; and if any salt, not duly entered, be found on board any vessel in which it was not imported, it is forfeited, or the value; and the master is subject to the same penalties and forfei- tures, as if it had been landed without entry —	5 Geo. I.	18	22
3—Officers obstructed, every offender is to for- feit 40 l. —			
4—Neglecting, or refusing to enter or unlade salt for the space of 20 days after a ship is come into port, or within that time to depart and proceed regularly on her voyage to some other place (un- less permitted to make longer stay by the chief offi- cer of the Customs) the salt on board is forfeited, and double the value to be recovered of the master.	1 Ann.	21	7
5—Imported in ships under 40 tons, or otherwise than in bulk (except for the ship's provisions) forfeited, and double the value —	1 Ann. 5 Geo. II.	21 6	8 1
6—Of the produce or manufacture of <i>Great-Britain</i> or <i>Ireland</i> , or other salt coming from <i>Ireland</i> or the <i>Isle of Man</i> , may not be imported, or brought into any port or place of <i>Great-Britain</i> , nor taken out of any ship or vessel, nor put on shore within any of the said ports or places, upon forfeiture thereof, together with the vessel, and all her tackle and apparel —	2 and 3 Ann. 5 Ann.	14 8	1 art. 8
7—Persons delivering, conveying, or assisting, forfeit 20 l. each, or six months imprison- ment —			
8—Such salt may be seized within two months, and if not claimed within 20 days, and se- curity given for the value, the salt and ship are to be sold to the best advantage —	2 and 3 Ann.	14	2
9—Salt (from <i>Ireland</i> or other foreign parts) taken in for the necessary pro- vision of the ship, or for curing fish, which may be landed, but entry there- of must be made within 10 days after coming into port, and the duties paid or secured before landing, upon forfeiture, and double the value —	2 and 3 Ann. 5 Geo. I.	14 18	6 18
Except { 10—Salt regularly entered and exported to foreign parts, and the ship forced in by stress of weather, &c. in which case the salt may be landed within 20 days after coming in, provided the duties be again paid down (before relanding) for the whole quantity of salt entered for exportation —	2 and 3 Ann.	14	4

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	Year and Reign.	Chap.	Seet.
11—Carried coastwise by certificate ———	2 and 3 Ann.	14	3
Except { 12—Taken in by fishermen to cure fish at sea, upon oath before the salt-officer that it was taken on board from some port of <i>Great-Britain</i> , mentioning the place, and not out of any vessel at sea ———	2 and 3 Ann.	14	5
SALT—Imported from <i>Jersey, Guernsey, Sark, and Alderney</i> , liable to the same duties as any other foreign salt ———	5 Geo. I.	18	11
14—From <i>Ireland</i> , or other foreign parts, though taken on board for necessary provision for the ship, or for curing fish, not entered within ten days after coming into port, and before the landing, &c. is forfeited, with double the value by the master of the ship, or the owner of the salt ———	2 and 3 Ann. 5 Geo. I.	14 18	6 18
15—Foreign, landed before entry, and the excise duty be satisfied, or without a warrant from the collector, or officer appointed for the duty on salt, is forfeited, or the value thereof, and 10 s. per bushel; and every person concerned is to for- feit 100 l. ———	5 & 6 W. & M. 5 Geo. I. 9 & 10 W. III. 5 Geo. II. 26 Geo. II.	7 18 44 6 3	4 24 6 1 1
16—The persons in whose custody such salt is found, are liable to the same penalties, as if they had been the importers; unless they make it appear from whom they had it ———	1 Ann.	21	3
17—Imbezzled after importation, and before ware- housing, the forfeiture is 20 s. for every bushel of 84 lb ———	5 Geo. I. 5 Geo. II. 26 Geo. II.	18 6 3	4 1 1
18—Cellared and locked up, may not be removed without a warrant or permit for the conveyance, upon forfeiture thereof, besides 10 s. per bushel, and 20 l. for every such offence; to be recovered of the importer, and of every person concerned in the removal ———	5 Ann.	29	2
19—Importers to be charged with the full quantity of salt cellared, though upon clearing such cellar or warehouse there may appear to be a deficiency	5 Ann.	29	17
20—At the end of every fishing season, the offi- cer is to take an account of the salt remaining, which must be forthwith locked up as before; and the proprietors are to deliver them an account upon oath, of the quantity of fish exported (con- firmed by a certificate of the officers of the port of exportation) or of the red or white herrings en- tered for home-consumption, on which the said salt had been used. But as to white herrings sent to foreign markets immediately from sea without being brought into port by the society of the free <i>British</i> fishery, the quantity is to be ascertained by the oath of the society's superintendant before	5 Geo. I. 8 Geo. I. 8 Geo. I. 5 Geo. II. 26 Geo. II. 26 Geo. II.	18 4 16 6 3 9	1 3, 10 3, 6 1 1 5, 6 a jus-

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	Year and Reign.	Chap	Sect.
a justice of the peace, or officer of the salt duties ; and a certificate under the hands of their secreta- ry and accountant, either that it appears by the letters or accounts from their correspondents or agents, to whom such fish were consigned, that they have come to their hands, or that such fish have been lost at sea —————			
21 ————— But if delivered over by the proprietors to any other persons for the curing of fish, it must be so expressed in his accounts, and made appear by oath or otherwise, that it was so used, upon forfeiture of 50 l. and the persons to whom delivered must, upon oath likewise, give an account of the salt by them used in the curing of fish exported ; confirmed by the certificate of the officers of the port of exportation —————	5 Geo. I. 8 Geo. I. 11 Geo. I. 5 Geo. II. 26 Geo. II.	18 4 30 6 3	1 10 41 1 1
22 ————— Such salt not so accounted for within three months, after the expiration of each year, the forfeiture is 10 s. per bushel —————			
23 ————— Such salt as cannot be accounted for, hav- ing been sold, given away, or used for any other purpose, the proprietor, or the person to whom delivered, and the buyer, are each of them to forfeit 20 s. per bushel ; $\frac{1}{3}$ to the use of his majesty, and the remainder to the informer or fuer —————	5 Geo. I. 5 Geo. II. 26 Geo. II.	18 6 3	2 1 1
24 ————— In default of payment within 14 days, if sufficient effects cannot be found, the of- fenders must be sent to the house of cor- rection, for any time not exceeding three months —————			
SALT—Fish cured with salt, delivered out of ware- 25 houses, not exported while good and merchan- table, may be destroyed in the presence of an of- ficer, and his certificate thereof accepted instead of that for exportation —————	8 Geo. I.	4	4
26 ————— Foreign salt from <i>Scotland</i> into <i>England</i> and all salt brought coastwise—May not be delivered, nor a warrant granted for the landing, till a cer- tificate of the true quantity on board, signed by the custom and salt-officers of the loading-port, be produced to the salt-officer of the delivering- port, and oath be made before the salt-officer by the master, mate, or boatswain, that to his knowledge there has not been taken on board any salt since he came from such port, upon forfei- ture of double the value, and 10 s. per bushel —	5 & 6 W. & M. 9 & 10 W. III. 5 Geo. I. 5 Geo. II. 26 Geo. II.	7 44 18 6 3	9 12 20 1 1
27 ————— Part only of such salt landed, and the ship proceeding with the remainder, the quan-			

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		Year and Reign.	Chap	Sect.
	tity delivered must be certified by the officers, on the back of the cocket, transire or other warrant, or else by a separate certificate under the hand and seal of the officers			
28	Officers at the delivering-port may demand a sight of the permit and cocket, and are to weigh the salt upon unlading; and if found to be more in weight than expressed in such permit and cocket, the surplusage is forfeited	10 & 11 W. III 5 Geo. I. 5 Geo. II. 26 Geo. II.	22 18 6 3	12, 13 21 1 1
29	Masters refusing to shew the permit and cocket, the salt may be seized and detained; and if not produced within four days, the salt is forfeited			
30	SALT—For which the duties have been drawn back, fraudulently relanded, without entry and repayment of the duties; the offender is to forfeit double the value thereof, and 10 s. per bushel, and to be subject to such other penalties and forfeitures as in case of foreign salt illegally landed — —Vide Salt 15.	5 & 6 W. & M. 9 & 10 W. III. 5 Geo. II. 26 Geo. II.	7 44 6 3	20 27 1 1
31	Landed in <i>Ireland</i> , not to have any drawback, unless entered outwards for some port in <i>Ireland</i>	5 Ann. 5 Geo. II. 26 Geo. II.	29 6 3	13 1 1
32	Shipped for <i>Ireland</i> —Debentures not to be made out, nor drawback allowed, till a certificate, under the hand of the collector of some port in <i>Ireland</i> , of the particular quantity there landed, be produced; the drawback may not be allowed for any more than such quantity	1 Ann. 5 Geo. II. 26 Geo. II.	21 6 3	11 1 1
Except	The allowance for waste, being four bushels for every forty bushels of white salt, and two bushels for every 40 bushels of rock salt	5 Ann.	29	14
33	Shipped for <i>Ireland</i> , and lost at sea by sinking of the ship, or taken by enemies; upon due proof made within two years, by the oaths of two credible witnesses before the justices of the peace at the general quarter-sessions, and their certificate thereof produced, the drawback may be allowed, or the security vacated	4 and 5 Ann. 5 Geo. II. 26 Geo. II. 26 Geo. II.	12 6 3 32	11 1 1 7
34	After put on board any boat, barge, &c. in order to be exported to foreign parts, may not be taken out, unless to be put into the ship wherein it is to be exported; nor landed in <i>Great-Britain</i> , except in the presence of a salt-officer, upon forfeiture of the boat, &c. goods, and 20 l. by every person concerned, or six months imprisonment	5 Geo. I. 26 Geo. II.	18 3	23 1

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	Year and Reign.	Chap	Seçt.
SALT —Ships laden with salt to be exported, drove 35 into port by stress of weather, or other unavoidable necessity, salt-officers may go and remain on board till the salt be re-entered, or the ships proceed on their voyages —			
36—Such salt may be reloaded within 20 days, upon due entry and repayment of the duty for the whole quantity entered outwards —	1 Ann.	21	12
	2 and 3 Ann.	14	4
37—Refusing officers to come on board, penalty 20 l. —	5 Geo. II.	6	1
	26 Geo. II.	3	1
38—Unladen before due entry, or repayment of duty, forfeited, with the whole cargo remaining on board —			
39—Shipped for exportation, or to be carried coastwise—The particular quantity must be expressed in the cocket, which must be signed by the salt-officer, and given without fee or delay; and if the ship puts into any port of <i>Great-Britain</i> , the officers of the customs and salt-duty may demand a sight thereof; and upon oath made before the collector or customer, that they have just cause to suspect that there is less on board than expressed in such cocket, the salt may be weighed —	1 Ann.	21	13
40—If upon weighing, a deficiency be found, after a reasonable allowance made for waste, &c. the remainder is forfeited —			
41—Shipped for exportation, or to be carried coastwise—Perished by the sinking of the ship before gone out of port, and before the exporter is entitled to the drawback; upon proof of such loss before the justices of the peace at the general quarter-sessions, they are to grant the exporter or proprietor a certificate thereof; which being produced to the officers, they are to permit the like quantity, therein mentioned, to be bought, without payment of any duty of excise —	2 and Ann.	14	10
—Or such salt lost, in carrying down the river to be shipped for exportation, or lost after it is so shipped, and before the exporter is intitled to a debenture, and proof thereof made as above, the certificate shall be applied by the collector of the duties on salt to discharge and vacate the security given for the duty of so much as appears thereby to be lost —	26 Geo. II.	32	6
42—Not to be shipped in order to be sent coastwise by a retailer or shopkeeper, till it be made appear by oath or otherwise, before the officers, that the duty has been paid, or secured to be paid, or that it was bought of some other retailer, or shopkeeper, that had paid the duty —	5&6 W. & M.	7	8
	9&10 W. III.	44	11
	5 Geo. II.	6	1
	26 Geo. II.	3	1

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	Year and Reign.	Chap	Seet.
SALT—Upon reshipping from any boat, &c. on board			
43 any ship to be carried coastwise, the master of the boat, &c. must, before any dispatches be granted, make oath before the salt-officer, that it is truly reshipped, and not augmented or diminished, upon forfeiture of double the value, and 10 s. per bushel	5 Geo. I. 5 Geo. II. 26 Geo. II.	18 6 3	25 1 1
44—Belonging to <i>British</i> subjects that have paid the duty, perished or lost in any port of <i>Great-Bri- tain</i> , or shipped coastwise, and lost at sea by storms, &c. upon proof of such loss, and that it was not occasioned by leakage or negligence, made by the oaths of two or more credible wit- nesses (whereof the master or mate to be one) before the justices of the peace at the general quarter-sessions, they are to grant a certificate of such proof being made; which being produced to any of the officers appointed to collect the duty upon salt, he is to permit the like quantity to be bought free of excise	5&6 W. & M. 9&10 W. III. 2 and 3 Ann. 8 Geo. I. 5 Geo. II. 26 Geo. II.	7 44 14 4 6 3	21 28 18 11 1 1
45—Imported, not of the product of <i>Great-Bri- tain</i> , to be deemed foreign, and charged accord- ingly	5&6 W. & M.	7	13
46—Exported to the <i>Isle of Man</i> , <i>Jersey</i> , or <i>Guernsey</i> , entitled to the drawback	2 and 3 Ann.	14	9
47—Any saltmaker, importer of salt, or any re- finer or proprietor of rock salt, refusing, upon due request or demand made by the salt-officer, in the day-time, or in the night in the pre- sence of a constable or other lawful officer of the peace, to permit such officer to enter his works, warehouses, or other places by him made use of for making, laying, refining, or keep- ing of salt, is to forfeit 40 l. for every such offence	1 Ann.	21	2
48—Rock salt, Salt rock, or Refined salt exported to parts beyond the seas—The exporter to be paid by the salt-officer, for every bushel of rock salt or salt rock, after the rate of 65 lb to the bushel, and of refined salt, after the rate of 56 lb to the bushel, all the duties which have been paid for the same, within two days after demand, on a debenture to be prepared by the collector of the Customs, verified by the searcher as to the quantity shipped; the oath of the exporter or his agent being first taken that the duties were paid, and that it is to be exported beyond the seas, and not reloaded in <i>Great-Britain</i> ; which debent- ure is to be given without fee or reward	10&11 W. III. 1 Ann.	22 21	7 9
— <i>Vide Salt</i> 53.			

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	Year and Reign.	Chap	Sect.
SALT—Rock or White salt not to be shipped on 49 board any vessel for exportation, or to be carried coastwise, without being first weighed by the officers appointed by the commissioners of Ex- cise, and a permit or certificate of the quantity obtained, upon penalty of forfeiture of the salt, and 10s. per bushel, unless the officer refuses, or does not attend to weigh it, or refuses a permit or certificate when weighed	10&11 W. III.	22	{ 10 11
50—The officer refusing such permit (which is to be given gratis) is to forfeit 5 l. to the person grieved			
51—Carried coastwise by cocket or tranfire twenty miles by sea or more, or from the port of <i>Great Yarmouth</i> to <i>Lowstoft</i> or <i>Southwold Bay</i> , although to a member or creek of the port from whence it is first shipped off, the allowance to be made for waste is three bushels for every forty bushels of white salt, and one bushel and an half for every forty bushels of rock salt	5 Ann. 29 6 Ann. 12	4 1	
— <i>Vide Salt</i> 53.			
52—The allowance to be made but once, though the salt should be carried coastwise from several ports, or members of ports			
53—Foreign or <i>English</i> , Rock or Refined salt—The exporter to have no greater allowance on prompt payment, and for waste, and upon exportation of the same, than what was paid or secured for the duty at first	5 Ann. 29 5 Geo. II. 6 26 Geo. II. 3	16 5 1	
54— <i>English</i> to have nine months, and rock salt twelve months for payment of excise	5 Ann. 29	5	
55— <i>Scots</i> —Imported into <i>England</i> , to pay 2 s. 4 d. per bushel during the continuance of 2 s. 4 d. per bushel on <i>English</i> salt, imposed by 9 and 10 Will. III. cap. 44.			
56—And during the said time, no salt may be brought from <i>Scotland</i> to <i>England</i> by land in any manner, upon forfeiture thereof, with the cattle and carriages, and 20 s. per bushel to be recovered of the carrier or owner; and the person carrying the same to be imprisoned by any one justice of the peace for six months, and until the penalty be paid	5 Ann.	8 art. 8	
— <i>British</i> , the drawback and regulations on expor- tation, pag. 382.			
—For other circumstances and regulations, <i>vide Bushel</i> , <i>Deal-boards</i> . <i>Fish</i> 6, 16, 27, 28, 29, 32, 33, 35, 36, 37 38. <i>Goods inwards</i> 1, 4, 6. <i>Officers</i> 18. <i>Plantations</i> 32. and page 68.			

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SALTS, *vide Tin.*SALTSELLERS, *vide Tin.*SARK, *vide pag.* 70, 364. Goods inwards. 15 Gun-
powder 4. Salt 13. Wool 29, 30, 33.SAUCERS, *vide Tin.*SCAVAGE duty, from *pag.* 414, to *pag.* 422.—*Vide Aliens* 10. London.SCABBARDS, and sheaths for knives, *vide Bits.*SCISSORS, *vide Girdles, Woollen caps.*SCOTLAND, *vide Britain. Exchequer. Fish* 14, 15,
26, 27, 28, 29. Linen 7. Officers 21. Ports 4.
Salt 55, 56. Session. Ships 56. Victual.
—The bounty on Naval stores from thence,
pag. 386.SCOURING CLAY, *vide Fuller's earth.*SCUMMERS, *vide Woollen caps.*SEAL-SKINS, *vide Greenland* 4.SEAMEN, *vide Aliens* 7. Alamodes 15. Cattle 5. Green-
wich-hospital 1. Plantations 88, 89, 90. Ships 63,
64. Tallow. Wool 20, 22.SECURITY, *vide Bonds, and Seizure* 12.

SEIZURES and forfeitures of goods—For the several
 1 causes thereof, *vide the respective articles referred
 to by the figure or figures annexed to the following
 heads, viz.* Alamodes 2, 8, 9, 18, 19, 20. Aliens 4.
 Ammunition 1, 6. Arrack 1, 2, 3, 7, 9. Ashes 6.
 Bits. Boats. Bonelace 1. Books 1, 4. Brandy 2, 3,
 11, 14. Bullion 2. Butter. Buttons. Callicoes 1. Can-
 dles 2, 5, 6, 7, 8. Cards for wool. Cattle 2, 4, 11, 12.
 Chocolate 1. Cloths. Coals 4, 7. Cocoa nuts 5. Coffee 4,
 5, 7, 8, 10, 20, 26, 27, 31, 36, 45. Coin 1, 2, 4.
 Corn 9. Deal-boards. Drawbacks 6, 7. East-India 4,
 7, 12, 14, 18, 29, 35, 40. Fish 1, 2, 6, 17, 19, 23,
 30, 34, 36. Flesh 2. Frames. Girdles. Gold 1, 2, 3.
 Gold or Silver thread. Goods inwards 1, 6, 7, 8, 20,
 21, 22, * 25, 27, 28, 30, 37, 44, 45, 62, 70, 71.
 Goods outwards 1, 5, 6, 16, 19, 20. Goods coastwise
 outwards 1, 2. Goods coastwise inwards 2, 4, 5. Gum
 senega 8. Gunpowder 5. Hides 6. Hops 1, 3, 5. Ire-
 land 4, 10, 11, 12. Iron 1, 8. Isle of Man 3. Malt 1.
 Metal 1, 2. Muslins 1. Packet-boats. Paper 3. Pep-
 per 1. Plantations 9, 10, 15, 29, 30, 31, 34, 47, 53,
 61, 65, 69. Quarentine 18. Rags. Rum 1, 4. Sail-
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 Seas 2, 5. Spicery 2, 3, 4, 5. Spirits. Starch 2, 3,
 5, 7. Tallow 1. Tea 1, 2, 10, 11, 12, 13. Tin.
 Tobacco 15, 16, 17, 20, 26, 33, 35, 39, 42, 50, 52,
 53, 55, 58, 60. Westmoney. Whalebone 1, 3.

* This refers to the general cause of forfeiture.

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	Year and Reign.	Chap	Sect.
<i>Wines</i> 3, 13, 15. <i>Wire</i> 1, 2. <i>Wool</i> 2, 5, 6, 7, 10, 17, 34, 35, 36, 46, 47, 52, 54, 67, 70, 72, 75. <i>Woollen</i> 2, 7. <i>Vide also pag.</i> 70, 362, 363, 365, 372, 373, 374, 376, 377, 378, 379, 380, 381, 383.			
2 SEIZURES and forfeitures of ships—For the several causes thereof, <i>vide Ships</i> 62.			
3 SEIZURES of ships and goods as forfeited, for unlawful importation and exportation, or for non-payment of duties, may be made only by officers of the Customs, or persons authorized by warrant from the Treasury, or by special commission under his majesty's great or privy seal; and if made by any other persons, they are void——	13 and 14 } Car. II. }	11	15
4——Except in the following cases; viz. { <i>Alamodes</i> 8. <i>Arrack</i> 1, 7. <i>Brandy</i> 6. <i>Cattle</i> 2, 4. <i>Fish</i> 1. <i>Goods inwards</i> 44, 45. <i>Ireland</i> 4. <i>Plantations</i> 23, 50. <i>Wool</i> 26. }	Which see.		
5——Officers making collusive seizures of foreign goods, in order to evade the duties, are to forfeit 500 l. and be rendered incapable of serving his majesty; and the importers or owners are to forfeit treble the value of the goods——	5 Geo. I.	11	24
6——Officers or proprietors discovering their offences to the commissioners of the Customs, within two months, so as to convict their accomplices, are to be acquitted——	5 Geo. I.	11	25
7——Other persons so discovering within three months, are to have half of his majesty's share——	5 Geo. I.	11	26
8——Not prosecuted to effect for the bringing of them to trial and condemnation, by the seizer or informer, may be seized or informed against, or an action brought by way of devenerunt, by any other officer, &c. who is to be esteemed as the true first informer or seizer——	13 and 14 } Car. II. }	11	17
9——Officers or informers may not compound any seizure, under one-third part of the appraised value, upon forfeiture of office——	13 and 14 } Car. II. }	11	18
10——Composition of petty seizures, <i>vide pag.</i> 18.			
11——In all suits and informations upon any Act concerning the importation of goods, if the property be claimed by any person as the importer, the <i>onus probandi</i> is to lie on the owner or claimer.	13 and 14 } Car. II. }	11	23
12——Upon entry of claim to any prohibited or uncustomed goods, or to any ships, vessels or boats, seized by virtue of any law now in force for the more effectual preventing the exportation of wool; or to any ship, vessel or boat, of 100 tons burthen or under, seized for any other cause of forfeiture; the claimer	8 Ann. } 15 and 16 } Geo. II. }	7 31	76 8

must

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	Year and Reign.	Chap.	Sect.
must give security in the penalty of 30 <i>l.</i> in the court where prosecuted, to pay the costs; in default whereof, within the time limited by the course of such court, the goods may be recovered _____ — <i>Vide Alamodes</i> 16.			
SEIZURES—Foreign goods seized for non-payment 13 of duties, or any other cause—In disputes, whether the duties have been paid, or the goods have been lawfully imported, or legally compounded for, or condemned, or concerning the place from whence imported, the proof is to lie on the owner or claimer _____	12 Geo. I.	28	8
14—In seizures or informations upon the Act of navigation, 12 Car. II. cap. 18. the defendant may have a commission out of the high court of Chancery to examine witnesses beyond the seas, and a competent time allowed before trial; and such examination is to be admitted for evidence, as if given <i>vivâ voce</i> _____	13 and 14 } Car. II. }	11	29
15—In every action, suit, indictment, information, or prosecution commenced against officers of the Customs, &c. for any matter or thing done by virtue, or in pursuance, or execution of this, or any other Act relating to the customs and navigation, the defendants may plead the general issue, and give those particular Acts, and the special matter in evidence for their defence, in any of the courts of justice; and if, upon trial, a verdict pass for the defendants, or the plaintiffs discontinue or forbear their actions, or become non-suited, or judgment be given against them by demurrer or otherwise, the defendants are to have [<i>full, double or treble</i>] costs of suits awarded against such plaintiffs, &c. _____	13 and 14 } Car. II. } And the several other Acts on which the officers are to proceed.	11	16
16—Writs of delivery may not be granted out of the court of Exchequer for goods seized, but upon good security, and only for such goods as are perishable, or where the informer defers or delays coming to as speedy a trial, as the course of that court will permit _____	13 and 14 } Car. II. }	11	30
17—Forfeitures and penalties may be sued for, prosecuted, and recovered by action of debt, bill, plaint, information, or indictment in his majesty's court of Exchequer, or any other of his majesty's courts of record; wherein no essoign, protection, privilege, or wager of law, or any more than one imparlance, must be allowed or admitted _____ — <i>Vide Prosecutions</i> 1.	13 and 14 } Car. II. } And the other Acts which inflict the forfeitures and penalties.	11	31

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18	Except in the following cases; viz. —	<i>Ammunition 4. Ashes 8. Brandy 12. Candles 10, 11, 12. Coffee 34. Drawbacks 8. Fish 30. Goods inwards 27, 28, 68. Ireland 13. Iron 6. Quarentine 17, 20. Sails 4. Salt 47. Ships 36. Silk 20. Spirits. Tobacco 12, 56. Wool 9.</i>	Which see.		
19	SEIZURES—Upon seizures of goods run or prohibited, and of the vessels, carriages, horses, &c. which may be tried before the justice of the peace—One or more of the said justices may administer an oath to persons skilled in the nature of the goods, &c. seized, to view the same, and to return the species, quantity, quality, and value thereof to the said justices in a limited time, in order that informations may be exhibited for their hearing and determining such seizures			12 Geo. I.	28 16
20	After condemnation, by the judgment of such justices, the goods, &c. are to be publicly sold to the best bidder, at such places and times as the respective commissioners shall think proper				
21	Of goods liable to duties, forfeited for being shipped or put into any boat, &c. with intent to be exported, or for being unshipped to be laid on land, out of any ship from foreign parts, before the said duties are paid, secured, tendered or agreed for, and all forfeitures and penalties; one moiety of the rate or value thereof is to be for the use of his majesty, his heirs and successors, and the other moiety to the person that seizes, informs or sues for the same			12 Car. II. And the several other Acts quoted for goods inwards (Art. 25) and those which inflict the forfeitures and penalties.	4 4
	Except in the following cases; viz. —	<i>Alamodes 21. Arrack 8. Brandy 9. Callicoes 1. Cattle 2, 4, 9, 10. Coin 1, 2. East-India 7, 24, 35, 40. Goods coastwise inwards 6. Muslins 1. Plantations 1, 10, 15, 29, 31, 40, 44, 65. South-Seas 2, 5. Tea 4. Tobacco 16. Wool 9, 19, 47, 80, 81, 82, 84.</i>	Which see.		
22	On all trials of seizures, the seizure, together with the method and form of making it, shall be taken to have been done in the manner as set forth in the information, without any evidence thereof; and all judges and justices of the peace are to proceed to the trial of the merits of the cause, without enquiring into the fact, form, or manner of making the seizure			9 Geo. II.	35 34
23	In any information brought to trial on account of the seizure of any ship or goods as forfeited,				

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wherein a verdict is found for the claimer, if it appears to the court there was a probable cause of seizure, and is so certified upon the record, the defendant shall not be intitled to any costs, nor the seizer liable to any action, indictment, or prosecution			
SEIZURES—In any action, indictment or prosecution,	19 Geo. II.	34	16
24 brought against any person for seizing any ship or goods, wherein a verdict is given against the defendant, if the court shall certify upon the record, that there was a probable cause of seizure, the plaintiff, besides his ship or goods, or the value thereof, shall not be entitled to above two pence damage; nor to any costs, nor the defendant fined above one shilling	26 Geo. II.	32	1
25—The produce of the seizures of prohibited and uncustomed goods, is to be applied towards the support of his majesty's household, and of the honour and dignity of the crown	1 Geo. II.	1	4
SESSION, Justiciary, and Exchequer courts in Scotland, the charges of keeping them up to be paid out of the Customs or Excise, yet not to lessen the excrecence due to the commissioners of the equivalent— <i>Vide Officers 21. Victual 2, 3.</i>	10 Ann.	26	108
SHEATHS, <i>vide Scabbards.</i>			
SHEEP, Lambs or Rams, alive, exported; for the first offence the exporter, his aiders or abettors, are to forfeit all their goods for ever, and to suffer a year's imprisonment without bail or mainprise, and then to have their left hands cut off in a market-town, upon a market-day, and be there publickly nailed up	3 Hen. VI.	2	1
2—Persons offending a second time, are to be adjudged felons, and to suffer death accordingly	8 Eliz.	3	1, 2, 4
3—The offences to be heard and determined by the justices of oyer and terminer, gaol-delivery, and justices of the peace — <i>Vide Cattle 1, 9. Wool 17, &c.</i>			
SHEERS, <i>vide Girdles, Woollen caps.</i>			
SHERIFF, <i>vide Informations 12. Ships 7, 20, 22, 24.</i>			
SHIPS inwards, of 50 tons or under, laden with customable and prohibited goods, hovering on the coasts within the limits of any port, or if laden with Brandy, within two leagues of the shore, pretending to be bound to foreign parts, and not proceeding on their voyages, the master may be compelled to give security in treble the value of the goods, to proceed and to land them in foreign parts; on default whereof (unless permitted by	5 Geo. I.	11	8
	27 Geo. II.	18	4

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the collector to make a longer stay, which must not exceed 20 days) the goods must be secured, and the duties paid; or if they are Wool, or such goods as are prohibited, they will be forfeited — — <i>Vide Arrack 9. Salt 1.</i>			
2 — After the goods are brought on shore, and secured by the officers, the bond must be delivered up —			
3 — Or if not brought on shore, upon producing a certificate under the common seal of the chief magistrate of any place beyond the seas, or under the hands and seals of two known <i>British</i> merchants there residing, testifying the landing, or upon due proof that the goods were taken by enemies, or perished at sea, the said bond is to be vacated and discharged —	5 Geo. I. 27 Geo. II.	11 18	9 4
4 — Masters of such ships suffering foreign goods to be put out, or Wool, Woolfells, Mortlings, Shortlings, Yarn made of wool, Wool-flocks, Fuller's earth, Fulling-clay, or Tobaccopipe-clay, to be taken in, besides former penalties, are to suffer six months imprisonment, without bail or mainprise — <i>Vide Wool 17.</i> —	6 Geo. I.	21	32
5 — The tonnage of such ships is to be measured and ascertained by the following rule, viz. Take the length of the keel within board (so much as she treads on the ground) and the breadth within board by the midship beam, from plank to plank, and half the breadth for the depth; then multiply the length by the breadth, and that product by the depth, and divide the whole by 94, the quotient will give the true contents of the tonnage —	6 Geo. I.	21	33
SHIPS — Freight towards <i>Great-Britain</i> , or elsewhere,			
6 — may not be compelled to come into any port of <i>Great-Britain</i> , nor to tarry there against the wills of the masters, &c. and if such ships come voluntarily, or be driven in, part of the goods may be delivered, and the duties paid, and the ships be permitted to proceed with the remainder, where the masters, &c. please, without payment of duties —	28 Edw. III. 20 Rich. II.	13 4	3 1
— But no Brandy or other Spirits, in casks less than 60 gallons, can be reported for exportation. — <i>Vide Goods inwards 17. Tea 13. Arrack 10.</i>	28 Geo. II.	21	1
7 — In distress — Upon application by, or on behalf of the commander of any ship stranded, or being in danger of stranding, sheriffs, or the deputies,			

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justices of the peace, all mayors, bailiffs, or other head officers of the corporations and port-towns, constables, headboroughs, tythingmen, officers of the Customs or Excise, coroners and commissioners of the land-tax, are required to command the constables of the several ports nearest the place to summon persons to assist in preserving such ships and cargoes, and the officers of the Customs and said constables may command ships, riding at an anchor near the place, to assist by their boats, and as many hands as they can conveniently spare: commanders of such ships refusing, or neglecting their assistance, forfeit 100 l. to the commander of the ship in distress	12 Ann. sess. 2. 4 Geo. I. 26 Geo. II.	18 12 19	1 1 6 9 16
8—Persons acting in the preservation of such ships and cargoes, are to be rewarded within thirty days, on default whereof, the ships and cargoes may be detained by the officers of the Customs; and in case of dispute about the quantum for such service, three justices of the peace may adjust the same. Provided no person appears to claim the goods so saved, the chief officer of the Customs, in the next port, shall apply to three of the nearest justices of the peace, who shall put him, or some other responsible person, in possession thereof; and if not claimed within twelve months, are to be publicly sold (or if the goods be perishable, forthwith sold) and after deduction of charges, the residue is to be transmitted into the Exchequer, there to remain to be applied for by the proprietor	12 Ann. sess. 2. 4 Geo. I. 26 Geo. II.	18 12 19	2 1 16
9—Persons not impowered, entering, or endeavouring to enter ships in distress, or molesting the preservation thereof, or defacing the marks of goods saved, before an account thereof be taken, are to make double satisfaction within twenty days, or else to be put to hard labour for twelve months. Persons entering such ships, without leave, may be repelled by force	12 Ann. sess. 2. 4 Geo. I. 26 Geo. II.	18 12 19	3 1 16
10—Goods saved from ships in distress, stolen or carried off, the person on whom found is to restore them to the proprietor, upon forfeiture of treble the value —Vide Goods inwards 51.	11 Ann. sess. 2. 4 Geo. I. 26 Geo. II.	18 12 19	4 1 16
11—Holes made in the bottoms, &c. of ships in distress, the pump taken away, or any thing done, tending to the destruction there-	12 Ann. sess. 2.	18	5 of,

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	of, the persons so offending are to be made guilty of felony, without benefit of clergy —	4 Geo. I.	12	1
12	Officers of the Customs abusing the trust hereby reposed in them, are to forfeit treble damages to the party aggrieved, and to be rendered incapable —	26 Geo. II.	19	16
		12 Ann. sess. 2.	18	7
		4 Geo. I.	12	1
		26 Geo. II.	19	16
SHIPS—	In distress, wrecked, stranded, or cast on shore			
13	in his majesty's dominions (whether any living creature be on board or no) any person convicted of plundering, taking away, or destroying any goods or merchandize, furniture, tackle, appa- rel, provision, or part belonging to her; or of beating or wounding with intent to kill; or ob- structing the escape of any persons endeavouring to save their lives from her, or of putting out false lights, with intent to bring any vessel into danger, is to suffer death as a felon, without benefit of clergy.	26 Geo. II.	19	1
14	But if the goods or effects stranded, lost, or cast on shore, are of small value, and stolen without circumstances of cruelty, outrage, or violence, the offender may be prosecuted by indictment for petit larceny, and punish- ed accordingly —	26 Geo. II.	19	2
15	Such goods being stolen, upon information upon oath before a justice of the peace, of their being unlawfully conveyed away, or concealed in any place, or of some reasona- ble ground of suspicion thereof, such justice may grant warrants for search; and if they are found there, or in custody of any person not legally intitled to keep them, the owner or occupier of the place, or the person upon whom they are found, not immediately de- livering them upon demand to the owner or person lawfully authorized to demand them, or not giving a good account how he came by them, is to be committed to gaol for six months, or until he pays the owner treble the value of the goods —	26 Geo. II.	19	3
16	Such goods stolen, or suspected to be so, and offered to sale, may be stopped and seized by the person to whom they are offer- ed, or by any officer of the Customs or Ex- cise, or any peace officer, who must carry them, or give notice of the seizure to a justice of the peace; and if the person who offered them to sale does not, within ten days, prove to the satisfaction of the jus- tice, the property to be in him, or the person who employed him, the goods, by order of	26 Geo. II.	19	4

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	the justice, are to be delivered over to the use of the owner, upon payment of a reasonable reward for the seizure, to be ascertained by the justice; who is also to commit the person, who offered them to sale, to gaol for six months, or until he has paid treble the value of the goods to the owner			
17	Any person not employed by the master, mariners, or owners, or persons lawfully authorized, who, in the absence of those who are so, shall save any ship or effects, and cause them to be carried into port, or to any custom-house near, or other place of safe custody, immediately giving notice thereof to some justice of the peace, magistrate, or custom-house or excise officer, or shall discover to them where such effects are wrongfully bought, sold, or concealed, shall be entitled to a reasonable reward from the master or owners; to be adjusted, in case of disagreement, in the same manner as salvage	26 Geo. II.	19	5
18	Upon oath being made before a proper magistrate of any such plunder or theft, or of the breaking any ship contrary to 12 Ann. sess. 2. cap. 18. the examination taken thereupon in writing, is to be delivered to the clerk of the peace of the county, &c. where the fact was committed, or to his deputy, who is to cause the offenders to be prosecuted in that county, or any one next adjoining; or, if the fact is committed in <i>Wales</i> , in the next adjoining <i>English</i> county. The necessary charges are to be paid him by the treasurer of the county, &c. where the fact was committed, and the amount to be ascertained by the justices of the peace at the general or quarter-sessions. Such clerk of the peace refusing, or neglecting to prosecute, forfeits 100 l. to any person who shall sue for it —	26 Geo. II.	19	8
19	Such indictments may be laid in the next adjoining county by any other person —			
20	SHIPS or Goods stranded—The justice of the peace, mayor, bailiff, collector of the Customs, or chief constable nearest the place, must forthwith give publick notice for a meeting of the sheriff, or his deputy, the justices of the peace, mayors or chief magistrates of towns corporate, coroners, and commissioners of the land-tax, or any five of them, who are required to give aid in execution of this Act, and 12 Ann. sess. 2. cap. 18. and to employ	26 Geo. II.	19	6

proper

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26 Geo. II.	19	7
26 Geo. II.	19	13
26 Geo. II.	19	11
26 Geo. II.	19	12

proper persons in saving the vessels or effects, and to examine persons upon oath concerning them or the salvage, to adjust the quantum of salvage, and distribute it among the persons concerned in case of disagreement; and every one who attends and acts, is to be paid four shillings a day for his expences, out of the goods saved by his care and direction

21—The charges and rewards for salvage not being paid, or security given for it within forty days after the service performed, the officer of the Customs concerned may borrow money to satisfy the same, upon a bill of sale under his hand and seal of the ship or cargo; redeemable, nevertheless, upon payment of the principal borrowed, and interest at four per cent. per annum

22—Persons assembled to save any vessel or effects, are to conform to orders in the following subordination, as the persons happen to be present. In the first place, to the orders of the master, or other officers or owners, or persons employed by them; in the next place, to the orders of officers of the Customs, then of the officers of Excise, then of the sheriff or his deputy, then of any justice of the peace, then of the mayor or chief magistrate of a corporation, then of the coroner, then of the commissioners of the land-tax, then of any chief constable, then of any petty constable, or other peace officer. Any person wilfully acting contrary to such orders, forfeits any sum not exceeding 5 l. to be levied by warrant of a justice of the peace; and for non-payment, the offender is to be committed to the house of correction not exceeding three months

23—For assaulting, wounding, or beating any person lawfully authorised, on account of their acting in the salvage of any vessel or effects, the offender, upon conviction at the assizes, or the general or quarter-sessions for the county, &c. where the offence was committed, is to be transported for seven years

24—Justices of the peace, in case of need, may, in the absence of the high-sheriff, take sufficient power of the county to repel all unjust violence, and to enforce the execution of this Act

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SHIPS in distress—The officer of the Customs, who				
25 acts in preservation thereof, must, as soon as con-				
veniently may be, cause all persons belonging to				
the ship, or others who can give an account thereof,				
to be examined upon oath before a justice of the				
peace, as to the name and description, the name				
of the commander and owners, and owners of				
the cargo, of the port from and to which bound,	26 Geo. II.	19	15	
and the occasion of the distress. The examina-				
tion is to be taken in writing, and a copy to be				
delivered to the officer of the Customs, with a copy				
of the account of the goods, who is to transmit				
it to the secretary of the Admiralty, to be pub-				
lished in the London Gazette, for information of				
the persons concerned				
26 — Nothing in this Act to extend to <i>Scotland</i> —	26 Geo. II.	19	18	
27 — This Act not to prejudice any in the right	12 Ann. sess. 2.	18	9	
to wrecks, or goods that shall be flotsam,	4 Geo. I.	12	1	
jetsam, or lagan	26 Geo. II.	19	14, 16	
28 — Nor to extend to, or any ways affect the				
ancient jurisdiction and usage of the Ad-	4 Geo. I.	12	2	
miralty court of the cinque-ports; but the	26 Geo. II.	19	10, 16	
officers thereof are to have the same pow-				
er, as other persons in other ports				
29 — These Acts to be read in every parish church,				
or chapel, of all the sea-port towns of this	12 Ann. sess. 2.	18	8, 10	
kingdom, on the Sundays next before Mi-	4 Geo. I.	12	1	
chaelmas-day, Christmas-day, Lady-day, and	26 Geo. II.	19	16	
Midsummer-day				
— <i>Vide Wrecks.</i>				
SHIPS inwards—Arriving in the port of <i>London</i> , from				
30 foreign parts, may not be above three days in				
coming from <i>Gravesend</i> to the place of dis-				
charge, without touching or staying at any wharf,				
key, &c. adjoining to either shore between <i>Graves-</i>	13 and 14			
<i>end</i> and <i>Chester's</i> key, unless apparently hindered	Car. II.	11		
by contrary winds, &c. or other just impediment,				
to be allowed by the principal officers of the				
Customs; and in the out-ports they must come				
directly up to the place of unlading, upon for-				
feiture of 100 l. — <i>Vide Ships</i> 45. —				
31 — Upon, or before their arrival, and before any				
goods are unladen, the masters or purfers for				
that voyage must, upon oath, make a just				
and true entry of the burthen, contents and				
lading of their ships, with the particular	1 Eliz.	11	5	
marks, numbers, qualities and contents of	13 and 14			
every parcel of goods on board, to the best	Car. II.	11	2	
of their knowledge; also where laden, of				
what country built, how manned, who was				

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	master during the voyage, and who are owners; and must answer all questions concerning the same, that shall be demanded by the customer, &c. upon forfeiture of 100 l.			
32	And upon making such declaration upon oath before any two principal officers of the port, bulk may be broke in any port allowed by law, and duty paid for no more goods than are entered and landed; but upon arrival at the next port, declaration must likewise be made upon oath, before the customer, collector, comptroller, or surveyor, or two of them, of the quantity and quality of the goods landed at the first port, and to whom they did belong. <i>1st Rule, pag. 308.</i>			
33	No customer, collector, or other officer of the Customs, is to clear inwards any ship or vessel liable to the payment of 6d. per month towards the support of the hospital for seamen, &c. disabled in the merchants service, or grant any warrant or other discharge, or suffer such ship to go out of port, till a certificate is produced of payment of the duty, and that the master is not more in arrear than three months for the same, or is exempted from payment thereof, on forfeiture of 20 l. In case the certificate is not produced to the tide-surveyor when he comes on board to clear the ship, the tide-waiters are to be continued at the expence of the master, or owners, till it is produced —	26 Geo. II.	38	{ 22 23
34	SHIPS of war from parts beyond the seas, having any goods on board, may not unlade them till the captain has signified under his hand, to the customer, or collector and comptroller inwards, the names of every importer, with the marks, numbers, quantity and quality of every parcel of goods, and has answered upon oath to such questions as shall be demanded by the said officers, upon forfeiture of 100 l. —	13 and 14 Car. II.	11	3
35	Such ships liable to all searches and rules as merchant-ships are subject to, except victualling bills and entering.—And captains refusing to make such entries, as well inwards as outwards, the officers may bring all customable and prohibited goods on shore to the King's storehouse —			
36	Any commander, or other officer of any of his majesty's ships or vessels, receiving, or permitting to be received, any goods or merchandize, other			

than

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than for the use of the ship, except Gold, Silver, or Jewels, and except goods of merchants wrecked or in imminent danger, and except goods ordered on board by the lords of the Admiralty, being convicted thereof by a court-martial, to be cashiered, and rendered incapable of any office in the naval service; and moreover to forfeit the value of all such goods so put on board, or the sum of 500 l. one moiety to the informer, or person who shall sue for the same, the other to the use of Greenwich-hospital; to be recovered in any court of record at <i>Westminster</i> , or in the high court of Admiralty, at the election of the prosecutor; and the court where judgment shall be given against the offender is, with all convenient speed, to certify the same to the lords of the Admiralty —————	22 Geo. II.	33	art. 18 and § 24
— <i>Vide Plantations</i> 88, 89, 90.			
SHIPS inwards—The masters of any ships from foreign parts, or any other person suffering any package to be opened, and the goods imbezzled, carried away, or put into any other form or package, after the ship comes into the port of discharge, are to forfeit 100 l. —————	13 and 14 Car. II. }	11	4
38 ——— Or knowing of, or consenting to the unshipping of any goods inwards, without a warrant, and the presence of an officer, are to forfeit the value of the goods —————	13 and 14 Car. II. }	11	7
SHIPS belonging to the subjects of the <i>French</i> king, lading or unlading any goods, or taking in, or setting on shore any passengers, were to pay to the collector of the Customs at that port, a duty of 5 s. for every ton burthen, upon forfeiture of 10 l. besides the duty; to continue as long as a duty of 50 sols per ton on <i>British</i> ships was collected in <i>France</i> , and three months after —————	12 Car. II. 14 Car. II. }	18 11	17 24
40 ——— Watermen, &c. going out from any port to fetch goods from such ships, were liable to the payment of this duty, and to forfeit 40 l. — — <i>But this duty is made void by the 11th article of the treaty of commerce concluded at Utrecht 1713</i> —————			
— <i>Vide Goods inwards</i> 1.			
SHIPS outwards—Bound for parts beyond the seas, may not take in any <i>British</i> goods (fish taken by <i>British</i> excepted) till such ships are entered by the masters in the book of the customer or collector, and comptroller outwards, with the burthens, the masters names, the number of guns and ammunition, and to what places bound —————	1 Eliz. 13 and 14 Car. II. }	11 11	4 3

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42	Before departure out of the port, the masters are to bring to the said officers a content in writing, under their hands, of the names of every exporter, with the marks and number of the goods; and are, upon oath, to answer publickly in the Custom-house to such questions as shall be demanded concerning the same, upon forfeiture of 100 l. — — <i>Vide Ships</i> 36.	1 Eliz. 13 and 14 Car. II. }	11 11	4 3
43	If bound to <i>Ireland</i> with certificate goods, the masters must take with them a duplicate of their contents in writing, certified under the hands and seals of the collector and comptroller of the port in <i>Great-Britain</i> , in order to be delivered to the officers of the Customs in <i>Ireland</i> —	8 Ann.	13	19
44	The masters suffering the package of any foreign goods to be opened on board, or put into any other form or package, or unshipped whilst the ship remains in port, without leave of the principal officers, are to forfeit 100 l. and to suffer six months imprisonment, without bail or mainprise —	5 Geo. I. 27 Geo. II.	11 18	7 4
45	May not be detained by the officers above three tides after their arrival at <i>Gravesend</i> , and in the out-ports not above one tide, after they are ready to sail, upon forfeiture of office and rendering damage to the merchant and owner. 22d Rule, pag. 312. — <i>Vide Ships</i> 30.			
46	SHIPS trading coastwise—Foreign-built ships so employed, bought after the passing of this Act, are to pay at the port of discharge for every voyage 5 s. per ton, one moiety for the use of the chest at <i>Chatham</i> , and the other moiety to the <i>Trinity-house</i> at <i>Deptford-strand</i> —	1 Jac. II.	18	2
47	But such ships bought before the 29th of September 1689, and not made free, are to pay only 12 d. per ton —	1 Jac. II.	18	3
48	To be received and recovered as directed for the Customs, by the 12th of Car. II. cap. 4. — <i>Vide Goods coastwise outwards</i> 1.	1 Jac. II.	18	4
49	<i>British</i> built, which any where in the Book of rates are designed to entitle the importers or exporters of goods to any abatement or privilege, are to be understood, ships built in <i>Great-Britain</i> , <i>Ireland</i> , <i>Guernsey</i> , <i>Fersey</i> , or the <i>British</i> plantations in <i>Asia</i> , <i>Africa</i> , or <i>America</i> , and whereof the master, and at least $\frac{3}{4}$ of the mariners are <i>British</i> , i. e. his majesty's subjects of <i>Great-Britain</i> , <i>Ireland</i> , or	12 Car. II. 13 and 14 Car. II. }	18 11	7 6

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the said plantations, and have been so during the whole voyage, unless in case of sickness, death, &c.			
— <i>Vide Plantations</i> 1, 3, 11, 31, 81. <i>Prize</i> 2.			
50 — But <i>British</i> ships laden with corn entitled to the bounty, may be sailed with the master, and at least $\frac{2}{3}$ of the mariners his majesty's subjects	1 W. and M.	12	I
— <i>Vide also Greenland</i> 2, 4. <i>Newfoundland</i> 2. <i>Wool</i> 67.			
— During the present war, merchants ships may be navigated by $\frac{3}{4}$ foreigners, and $\frac{1}{4}$ British; and in any future war his majesty, by his royal proclamation, may permit them to be navigated in the same manner	13 Geo. II.	3	1, 4
SHIPS belonging to Great-Britain or Ireland—Foreign			
51 built ships are not to be deemed or pass as ships belonging to Great-Britain or Ireland, till the owner has made it appear to the chief officer of the Customs, in the port next to his abode, that he is not an alien, and has made oath before the said officer, that such ships were <i>bonâ fide</i> , and without fraud by him bought for a valuable consideration, expressing the sum, as also the time, place, and persons from whom bought, and who are his part-owners, if any (all which part-owners are also liable to the same oath) and that no foreigner, directly or indirectly, hath any part, interest, or share therein; whereupon the officer is to grant a certificate under his hand and seal, which he is to register, and return a duplicate thereof to the chief officers of the Customs in London, with the names of the seller and part-owners, and the sum paid	12 Car. II.	18	10
— <i>Vide Ships</i> 65.			
52 — But foreign-built ships, that is, not built in any of his majesty's dominions of <i>Asia</i> , <i>Africa</i> or <i>America</i> , are not to enjoy the privilege of ships belonging to Great-Britain or Ireland, although owned or manned by <i>British</i> (except such ships as are taken at sea by letters of mart or reprisal, and condemned as lawful prize in the court of Admiralty) but are to be deemed alien ships, and to be liable to aliens duties	13 and 14 Car. II.	11	6
— But see <i>Prizes</i> 2.			
53 — The aliens duty or petty-custom, payable for certain goods imported in such ships, pag. 12, 13.			
54 — Officers of the Customs may not allow foreign built ships the privilege of ships <i>British</i> built, or belonging to Great-Britain or Ireland, until a certificate be produced, or proof of the property be			

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made, or until examination whether the master and $\frac{3}{4}$ of the mariners are <i>British</i> ; nor allow a foreign-built ship the privilege of bringing in goods of the growth of the country where it was built, till examination and proof, upon forfeiture of office	12 Car. II.	18	11
SHIPS belonging to <i>Great-Britain</i> or <i>Ireland</i> —Governors of the <i>British</i> plantations may not suffer foreign-built ships to lade or unlade any goods, till certificate be produced, and examination be made, whether the master and $\frac{3}{4}$ of the mariners are <i>British</i> , upon forfeiture of government			
SHIPS belonging to his majesty's subjects of <i>Scotland</i> —Though foreign-built, if registered upon oath, before the first of May 1708, are to be deemed as of the built of <i>Great-Britain</i>			
A duplicate of the register is to be transmitted to the chief officers of the Customs in <i>Edinburgh</i> , and from thence to the port of <i>London</i> , in order to be entered in the general register of all ships belonging to <i>Great-Britain</i> (Art. 5.)	5 Ann.	8	art. 5
Are not to be lost or forfeited, for a small thing put therein not customed, without the owner's knowledge	38 Edw. III.	8	1
Arrested for unlawful cause, the officer being convicted thereof, forfeits 40 l. to be sued for within two months	28 Hen. VI.	5	1
Taken as prize, the duty, pag. 10, 221. — <i>Vide Prize</i> 3.			
Wilfully cast away, burnt, or otherwise destroyed, to the prejudice of the insurers, or of the merchant that shall load goods thereon; the owners, master, mariners, or other officers belonging to the ship doing it, or directing or procuring the same to be done, are to suffer death	4 Geo. I.	12	3
Or VESSELS—For the several causes of seizure and forfeitures, <i>vide Brandy</i> 3, 4, 5. <i>Cattle</i> 4. <i>Coals</i> 4, 7, 10. <i>Corn</i> 9. <i>Deal-boards</i> . <i>Drawbacks</i> 7. <i>East-India</i> 7, 18. <i>Fish</i> 2. <i>Goods inwards</i> 6, 7, 8, 27, 70. <i>Goods outwards</i> 11. <i>Goods coastwise outwards</i> 1. <i>Hops</i> 3, 5. <i>Ireland</i> 2, 4, 12. <i>Isle of Man</i> 3. <i>Plantations</i> 1, 5, 9, 10, 15, 20, 22, 29, 30, 31, 34, 65, 82. <i>Salt</i> 6. <i>South-Seas</i> 2, 5. <i>Spicery</i> 3. <i>Tallow</i> 1. <i>West-money</i> . <i>Wool</i> 19, 36, 54, 59, 67, 72. <i>Page</i> 387.			
For the several regulations, penalties and forfeitures, to which the masters or commanders of merchants ships are subject, <i>vide Ammunition</i> 4. <i>Apprentices</i> 6, 7. <i>Beer</i> . <i>Candles</i> 2. <i>Coals</i> 10, 16, 19. <i>Coffee</i> 38, 39, 45. <i>Corn</i> 10. <i>Drawbacks</i> 10. <i>East-</i>			

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<i>Indies</i> 14. <i>Fish</i> 3, 30, 36. <i>Goods inwards</i> 1, 20, 70, 72. <i>Goods outwards</i> 1, 16. <i>Goods coastwise inwards</i> 3, 4, 5. <i>Greenland</i> 4. <i>Greenwich-hospital</i> 2. <i>Hops</i> 4. <i>Ireland</i> 1, 7. <i>Isle of Man</i> 6. <i>Metal</i> 5. <i>Newfound-</i> <i>land</i> 2. <i>Packet-boats</i> . <i>Plantations</i> 8, 11, 12, 16, 17, 48, 56, 74. <i>Quarentine</i> 2, 4, 5, 6, 17. <i>Sailcloth</i> 2. <i>Sails</i> 1. <i>Salt</i> 1, 2, 4, 14, 26. <i>Ships</i> 1, 4, 7, 30, 31, 37, 38, 41, 42, 43, 44, 61. <i>Silver</i> 8. <i>Spicery</i> 3. <i>Tallow</i> 1. <i>Tobacco</i> 24, 52. <i>Whalebone</i> 2. <i>Wool</i> 20, 22, 55. <i>Page</i> 387.			
SHIPS of war—For the penalties on the commanders			
64	and mariners, <i>vide Alamodes</i> 14, 15. <i>Ships</i> 34, 36. <i>Silver</i> 8. <i>Tobacco</i> 11. <i>Wool</i> 48.		
65	—British—In what cases required, <i>vide Ashes</i> 2. <i>Goods inwards</i> 6, 7, 8, 9, 10. <i>Goods coastwise out-</i> <i>wards</i> 1. <i>Greenland</i> 2. <i>Gum senega</i> 1. <i>Iron</i> 3. <i>Russia</i> 2. <i>Plantations</i> 30, 59. <i>Ships</i> 51, 52, 54, 55, 56, 57. <i>Spicery</i> 1. <i>Tea</i> 7.		
66	—For other circumstances, <i>vide Arrack</i> 9. <i>Brandy</i> 17. <i>Diamonds</i> 2. <i>Officers</i> 6, 26. <i>Packet-boats</i> . <i>Plan-</i> <i>tations</i> 8, 59. <i>Sailcloth</i> 2. <i>Salt</i> 1, 2, 35. <i>South-</i> <i>Seas</i> 4. <i>Wool</i> 18, 19, 59. <i>Wrecks</i> 1.		
SHOES, <i>vide Woollen caps</i> .			
SHORTLINGS, <i>vide Plantations</i> 34. <i>Wool</i> 14, &c.			
SHRUFF-METAL, <i>vide Metal</i> .			
SIGHT—Bills at sight or view, <i>vide Goods inwards</i> 19.			
1 <i>East-India</i> 46.			
SILKS—Wrought, mixed with gold or silver, or other			
1	materials, secretly or clandestinely imported, are forfeited, with 200 l. by every importer and each of his assistants, besides former penalties, and 100 l. by the receiver, feller, or concealer—	6 Ann.	19 14, 15
2	—Such silks are to be sold by inch of candle at the Custom-house in London or Edinburgh—		
3	—Wrought by itself, or with any other stuff, in any place out of this realm, in Ribbons, Laces, Girdles, Corsets, Cauls, Corsets of tissue, or Points, may not be imported to be sold, upon forfeiture; but Silks wrought and unwrought, or raw, may be imported by any persons—	19 Hen. VII.	21 1
4	—Embroidered, <i>vide Bone-lace</i> 1. <i>Woollen caps</i> .		
5	—Raw, <i>vide Goods inwards</i> 9. <i>Russia</i> 2.		
6	—Thrown, of the growth or product of Turkey, <i>Persia</i> , <i>East-India</i> , <i>China</i> , or any other country (except <i>Italy</i> , <i>Sicily</i> , and <i>Naples</i> , brought directly from those places respectively, by sea, in ships legally navigated) may not be imported, on for- feiture thereof—	2 W. and M.	9 2
7	—Twined, <i>vide Woollen caps</i> .		
8	—Callicoes, Linens, or Stuffs painted, &c. in Great-		

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<i>Britain</i> , the drawback and regulations of exportation, pag. 379.			
SILKS—Callicoes, Linens or Stuffs, printed, painted, stained, or dyed, wheresoever found, not having a stamp to denote the payment of duty, are forfeited, with the penalty of 50 l. on the possessor —	5 Geo. I.	11	15
10 — After recovered, may not be delivered out of the Custom-house warehouse till stamp —			
11 — Raw, of the growth and culture of the <i>British</i> plantations in <i>America</i> , may be imported directly from thence into the port of <i>London</i> free of all duties ; provided entry is made at the Custom-house in the same manner as before this Act, and it is landed in the presence, and examined by the proper officer of the Customs, and imported in vessels which may lawfully trade thither, manned according to law —	23 Geo. II.	20	1
12 — But to intitle the importer to this exemption, the person who ships the silk in <i>America</i> must, before clearing the ship, make oath before the collector and comptroller of the Customs and naval-officer, or any two of them, that such silk is, <i>bonâ fide</i> , of the growth and culture of some or one of the <i>British</i> colonies or plantations in <i>America</i> , expressing the parish wherein, and the person by whom it was cultivated and produced, who must likewise make oath thereto before the governor or justice of the peace, &c.; upon producing such oath, the collector and comptroller of the Customs and naval-officer, or any two of them, are to grant a certificate under their hands and seals, expressing the marks, numbers, tale, and weight in each bale, with the names and places of abode of the exporter, of the person or persons who have sworn to the growth and culture, and the name of the person to whom consigned in <i>London</i> ; which certificate the master of the ship is to deliver to the collector, comptroller, or chief officer of the port of <i>London</i> , at or before entry ; and at the same time make oath, that the bales and parcels, and goods contained in the certificate, are the same that were taken on board in the said <i>British</i> colonies in <i>America</i> —	23 Geo. II.	20	2
13 — Any person entering foreign Raw silk as Raw silk of the growth or culture of the <i>British</i> plantations in <i>America</i> , or mixing foreign with that of the <i>British</i> plantations, in order to	23 Geo. II.	20	3
4 G			evade

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	evade the payment of the duty, forfeits 50 l. and all the filk, together with the bales and packages —————			
14	— In any dispute about the growth, the <i>onus probandi</i> to lie on the owner or claimer —	23 Geo. II.	20	4
SILKS—	Wrought, or mixed with any other materials,			
15	and Velvets (not manufactured in <i>Great-Britain</i> , and not prohibited to be worn therein) imported, are after entry at the Custom-house, and before delivery to the importer, to be marked or sealed, at each end of every piece, with such mark or seal, and by such officer, as the commissioners of the Customs shall appoint —————	26 Geo. II.	21	1
16	— Upon exportation, the exporter, before they are shipped, must give notice to the proper officer when, and where he will pack them up, who is (without fee or reward) to take care that such seals, stamps or marks, are taken off from every piece intended to be exported; without which no drawback is to be allowed —————	26 Geo. II.	21	2
17	— Such goods found in any shop, warehouse, or other place upon land, not so marked or sealed, upon both ends of a whole piece, or one end of a remnant, are forfeited, and may be seized by any officer of the Customs, and secured in the King's warehouses; and after condemnation are to be publickly sold to the best bidder, one moiety of the produce to be for the use of his majesty, and the other for the officer who seized and secured them; and the person in whose possession they are found, also forfeits 200 l. —————	26 Geo. II.	21	3
18	— Such goods not to be consumed in this kingdom, but are to be sold for exportation only, and not to be delivered out of the warehouse, till security is given accordingly —	26 Geo. II.	21	4
19	— For counterfeiting such stamp, mark or seal, or the impression thereof, upon the goods abovementioned, or for knowingly selling, or exposing to sale, the said goods with a counterfeit stamp, the offender, his aiders, abettors and assistants, are to forfeit for every offence 500 l. and stand in the pillory for two hours —————	26 Geo. II.	21	5
20	— The pecuniary forfeitures by this Act may be sued for in any court of record at <i>Westminster</i> , or the court of Exchequer at <i>Edinburgh</i> , by action, bill, plaint, or information, in the name of the attorney-general, or of	26 Geo. II.	21	6 the

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the advocate in <i>Scotland</i> , or of an officer of the Customs; $\frac{1}{2}$ to his majesty, and $\frac{1}{2}$ to the officer of the Customs who informs or prosecutes			
21—A Capias in the first process may issue, specifying the sum of the penalty sued for, and the defendant shall be obliged to give bail by natural-born subjects, persons naturalized, or denizens, for his appearance at the day of the return of the writ, and at such appearance to give sufficient bail, to answer the forfeiture in case of conviction.	26 Geo. II.	21	8
22—If any officer of the Customs refuses, or neglects for one month, to prosecute such offender to effect, any other person may do it in the same manner, and shall be entitled to the same share of the forfeiture	26 Geo. II.	21	7
23—In case of any question arising where the goods were manufactured, the proof is to lie upon the owner or claimer	26 Geo. II.	21	10
24 SILKS—China raw silk, the duties altered, <i>see pag.</i> 222.			
25—Wrought, of <i>East-India</i> , &c. <i>vide East-India</i> 28 to 29. <i>Ireland</i> 2.			
26— <i>British</i> manufactures thereof, the bounty and regulations of exportation, <i>pag.</i> 364.			
SILVER—The old standard of eleven ounces two	6 Geo. I.	11	1
1 penyweights restored			
2—The old standard of eleven ounces two penyweights, and the new standard of eleven ounces ten penyweights, continued, and no plate may be made of coarser alloy	6 Geo. I.	11	40
3—Molten silver may not be exported, unless marked or stamped at Goldsmiths-hall, and a certificate be produced to one of the commissioners of the Customs, under the hand of one or more of the wardens, of oath having been made before him or them, by the owner and one credible witness, that it is lawful silver, and that no part thereof (before molten) was the current coin, nor clippings thereof, nor plate wrought within this kingdom	6 & 7 W. III.	17	5, 6
4—Shipped without being so marked or stamped, and without such certificate, is forfeited, and may be seized by the officers of the Customs.	6 & 7 W. III.	17	6
5—Molten silver or bullion, either in bars, ingots, wedges, cakes, pina's, or any other form, may not be shipped, unless a certificate be produced to the commissioners of the Customs, or four of them, from the court of the lord mayor and aldermen of <i>London</i> , of oath having been made			

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before the said court, by the owners, and two or more credible witnesses, that the same, and every part and parcel thereof, was, and is foreign bullion, and that no part thereof (before molten) was the coin of this realm, or clippings thereof, nor plate wrought within this kingdom	7 & 8 W. III.	19	6
6—An entry thereof to be made by the commissioners of the Customs in a particular book			
7—Shipped without entry and such oath and certificate, is forfeited, and may be seized by any persons, and the proprietor forfeits double the value	7 & 8 W. III.	19	7
8—The master of any ship belonging to a subject, knowingly permitting the shipping, forfeits 200 l. and if it be a man of war, the captain likewise forfeits his employment, and is rendered incapable of any office, civil or military	7 & 8 W. III.	19	7
9—Officers granting a cocket, before certificate be produced and entry made by the commissioners, forfeit 200 l. and are rendered incapable of any other place	7 & 8 W. III.	19	8
10—Seized, proof of its being foreign, &c. is to lie on the proprietor or claimer	7 & 8 W. III.	19	9
SILVER—Watches, Sword-hilts, Wrought plate, and other silver manufactures, of the fineness of 11 ounces 10 pennyweights to every pound troy, so many may be exported yearly, as shall be allowed by the commissioners of the Customs, or any three of them	9 & 10 W. III.	28	1
12—But Boxes, Cases, or Dial-plates of gold, silver, brass, or other metal, for clocks or watches, may not be exported without the movements made up fit for use, with the maker's name graved thereon, upon forfeiture and 20 l. — <i>Vide Coin.</i>	9 & 10 W. III.	28	2
SILVER beaten imported, <i>vide Girdles.</i>			
SILVER THREAD, <i>British</i> , for the drawback and regulations for exportation, <i>vide pag. 380.</i>			
SINKING FUND, forfeitures applicable thereto, <i>vide pag. 67, 314, 372.</i>			
SKINS, <i>vide Hides 1. Leather 2.</i>			
1—SNUFF—Made, mixed or coloured with oaker, umber, &c. (except water tinged with <i>Venetian</i> red) or Fustick, Yellow ebony, Touchwood, or other Wood, Dirt, Sand or Tobacco-dust mixed therewith, is forfeited, with 3 l. for every pound weight, by the maker or seller	1 Geo. I.	46	7
2—The powers and provisions relating to counterfeit Tobacco, are to extend to the abuses in making and mixing of Snuff	5 Geo. I.	111	22
		3	SNUFF

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3 SNUFF—The new duty thereon repealed, pag. 48.

—*Vide Tobacco* 30, 36, 40, 45, 47, 53.

SOPE, *British*, the drawback and regulations for exportation, pag. 377.

—*Vide Candles* 2 to 13.

SOUTHAMPTON, *vide Wool* 29.

SOUTHAMPTON DUTY, pag. 267, 275.

SOUTH-SEAS—The company or corporation are to

1 have the sole trade into, unto, and from all the places of *America* on the east side thereof, from the river of *Aranoca*, to the southermost part of the *Terra del Fuego*; and on the west side thereof from the said southermost part, through the *South-Seas*, to the northermost of *America*; and into, unto, and from all places within the said limits, which belong to the crown of *Spain*, or which shall be found out, not exceeding 300 leagues from the continent of *America*; except *Brazil*, and such other places on the east side of *America*, as are in possession of the *Portuguese*, and the country of *Surinam* —

9 Ann.

21

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2 — The said company only, and no other persons, may trade within the aforesaid limits, upon forfeiture of the ship, and also the goods and their proceed and effects, with double the value; $\frac{1}{4}$ to his majesty, $\frac{1}{4}$ to the seizer, informer, or fuer, and $\frac{2}{4}$ to the company —

9 Ann.

21

{ 47
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3 — The company is to continue for ever one body corporate and politick, and to hold and enjoy all their forts, factories, &c. and sole benefit of trade, with a perpetual succession —

3 Geo. I.

9

18

5 Geo. I.

19

{ 31
34

6 Geo. I.

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57

4 — The company's ships may not at any time be stopped, unless particularly mentioned in the embargo —

9 Ann.

21

54

5 — The company may not go beyond the southermost part of *Terra del Fuego*, except through the *Streights of Magellan*, or round *Terra del Fuego*; nor to go from thence into any part of the *East-Indies*, nor return any other way, except through the *Streights of Magellan* or by *Terra del Fuego*; nor trade in goods of the product of the *East-Indies*, *China*, or *Persia*, nor send or employ any ships within the said *South-Seas*, from *Terra del Fuego* to the northermost part of *America*, above 300 leagues to the westward of, and distant from *Chili*, *Peru*, *Mexico*, *Callifornia*, &c. upon forfeiture of ship and goods, with double the value by the owners, &c. $\frac{1}{3}$ to his majesty, and $\frac{2}{3}$ to the *East-India* company —

9 Ann.

21

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6—Officers of the crown may take the company's bonds under their common seal ————	9 Ann.	21	56
7—The company to continue for ever, although the funds appropriated to them should be redeemed ———— —— <i>Vide Children 2. East-India 3, 11.</i>	10 Ann. 1 Geo. I. 3 Geo. I. 5 Geo. I. 6 Geo. I.	30 21 9 19 4	1 9 22 34 60
SPAIN, <i>vide Goods inwards 10.</i>			
SPECKLE WOOD, <i>vide Plantations 10.</i>			
SPICERY, viz. Cinnamon, Cloves, Mace, and Nutmegs, may be imported in <i>British</i> ships, whereof the master and $\frac{3}{4}$ of the mariners are <i>British</i> , from any parts beyond the seas; upon licence first had from the commissioners of the Customs, or any three of them, or from the customer, or collector and comptroller of the port ————	6 & 7 W. III. 3 and 4 Ann. 8 Ann. 6 Geo. I. 8 Geo. I. 26 Geo. II.	7 4 7 21 15 32	3 6 26 45 19 2
2—The quantity, quality, and the port of importation, are to be expressed in such licences; and if more be found than therein mentioned, it is forfeited. The package to be in casks or bales, unless from the <i>East-Indies</i> ; the bale of cinnamon to weigh net 70 lb or upwards, and each cask of nutmegs, cloves, or mace, 300 lb or upwards, upon forfeiture thereof ————	6 & 7 W. III. 3 and 4 Ann. 6 Geo. I. 8 Geo. I. 8 Geo. I. 27 Geo. II.	7 4 21 15 18 18	3 6 45 19 21 5
3—The licences are to be delivered up by the masters at entry of their ships, and annexed to the reports, with the marks and numbers of each cask, bale, or parcel, and the quantity and quality indorsed on the back, upon forfeiture of ship and goods ————	6 Geo. I. 8 Geo. I. 8 Geo. I. 27 Geo. II.	21 15 18 18	46 19 21 5
4—Found on board any ship in small parcels, packed in hogsheads, bales, or casks, are forfeited ————	6 Geo. I. 8 Geo. I. 26 Geo. II.	21 15 32	47 19 2
5—Spice and Pictures unshipped, or laid on land, before payment of the Branch N ^o 13, are forfeited without any composition whatsoever ———— —— <i>Vide Deal-boards, Debentures.</i>	6 & 7 W. III.	7	4
SPINNEL, <i>see Inle.</i>			
SPIRITS, or Low WINES, brought by sea coastwise, without a certificate from the officer of Excise where distilled, are forfeited: to be sued for as any other forfeiture by the Laws of Excise ———— ——Or STRONG WATERS, <i>vide Arrack 1 to 10. Brandy.</i> ——, <i>British</i> , the bounty and regulations on exportation, pag. 363.	3 Geo. I.	4	17
SPITS, <i>vide Girdles.</i>			
SPOONS, <i>vide Tin.</i>			
—— of tin and lead, <i>vide Girdles.</i>			
SPURS, <i>vide Girdles, Woollen caps.</i>			

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STAMPS, *vide Alamodes* 3. Bonds 4. Cards 2. Chocolate 4, 5. Debentures 1, 2, 3. Hides 1, 2. Iron 7. Linens 1. Sailcloth 3, 4, 5, 6, 7, 8, 9, 11. Sails 1. Silks 9, 10. Page 372.

STARCH, *British*, the drawback and regulations on
1 exportation, pag. 380.

2—Shipped for exportation, and afterwards re-
landed, is forfeited, or the value, besides the
penalty of the bond —————

3—Or HAIR-POWDER, found in any ship, waggon,
&c. is seizable by officers of Excise or Customs,
upon suspicion of its having been privately made,
or clandestinely imported, or exported and re-
landed again after the duty hath been repaid —

4—Within ten days after seizure, the officer is
to exhibit an information before three com-
missioners of Excise, or two justices of the
peace —————

5—Upon information, the person in whose pos-
session it is found must make it appear that
the duty hath been paid for the same, upon
penalty of the forfeiture of the goods, with
horses and package containing the same,
and 5 l. for every hundred weight; and the
commissioners or justices are to proceed to
give judgment accordingly —————

6—Suspected to be privately making or concealed,
may be searched for by officers of Excise or Cus-
toms by day or by night (but if by night, in the
presence of a constable or other peace officer) by
warrant from the commissioners of Excise, or a
justice of the peace —————

7—Found privately making or concealed, is for-
feited, with all materials and things in which it
is contained; and the person privately making,
or in whose possession it is found, upon failure of
proof that the duty has been paid, forfeits 50 l.
and for obstructing the officers 50 l. —————

—Vide Candles 2 to 13.

STIRROPS, *vide Bits, Girdles, Woollen caps.*

STOCKINGS, *vide Frames.*

STOPS, vocat. Holy-water stops, *vide Girdles.*

STRANDED goods and ships, *vide Goods inwards* 51,
53. Ships 7 to 29. Wines 12. Woollen 7. Wrecks.

STRANGERS, *vide Aliens, Bills, Girdles, Goods in-
wards* 21.

STREIGHTS, *vide Goods inwards* 9.

STRONG-WATERS, *vide Arrack* 1 to 10. Brandy.
Ships 6.

STUFFS, mixed with silk or herba, *vide East-India* 28, &c.

SUBJECTS, *vide Aliens* 5, 7, 8. *British. Children.*

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10 Ann.	26	26
4 Geo. II.	14	3
4 Geo. II.	14	4
SUFFE-		

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SUFFERANCES inwards, *vide pag.* 397, 398, 399.

———— outwards, *vide pag.* 399.

1 SUGAR, *vide Goods inwards* 6. Ireland 4. Plantations 9, 10, 24, 52, 59—80.

2—Of the growth of the *British* colonies, exported within a year after the importation, to draw back the residue of the subsidy ———— } 6 Geo. II. 13 9
19 Geo. II. 23

3—, *British* refined, the allowance and regulations on exportation, *pag.* 362.

SUITS for debts or duties due to the King, must be sued for in one of the courts and offices in which they became due, or in which the recognizance, obligation, or specialty remains; and such suits must be made under the seals of the respective courts by Capias, Extendi facias, Subpoena, &c. } 33 Hen. VIII 39 2, 3, 7
——— *Vide Seizures* 15.

SUSSEX, *vide Wool* 1, 4.

SWEDEN, the trade thither free to all persons ———— 25 Car. II. 7 6

SWINE, *vide Cattle* 1, 9.

SWORD-BLADES, *vide Bits*.

———— HILTS, *vide Silver* 11.

SYRUPS, *vide Plantations* 52. Ireland 4.

T.

1 TALLOW and RAW HIDES, shipped with intent to be transported, are forfeited, with treble the value, a year's imprisonment of the master and mariners, and loss of their goods and chattels, if they know of it, and of the ship, if with the owner's knowledge ———— } 18 Eliz. 9 2, 3
13 and 14 }
Car. II. } 7 5

2—Owners, masters, or mariners discovering, within three months after their return or knowledge thereof, are to be acquitted ————
——— *But vide Hides* 7.

TAR, *vide Deal-boards. Goods inwards* 6. Naval stores. Plantations 9, 10, 60.

——— from the *British* plantations, for the bounty and regulations thereon, *vide pag.* 385.

TEA—Counterfeited, adulterated, manufactured with
1 Terra Japonica, or any drug, or mixed with any ingredient, is forfeited, with the ingredients, and 100 l. ———— } 11 Geo. I. 30 5

2—May not be imported but from the place of its growth, though formerly exported from hence, nor upon any other pretence, upon forfeiture thereof ———— } 11 Geo. I. 30 7

3—The importation from any foreign parts by licence repealed ———— } 6 & 7 W. III. 7 3
3 and 4 Ann. 4 6
6 Geo. I. 21 45, 46
7 Geo. I. 21 12
4 TEA

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	Year and Reign.	Chap	Sect.
TEA—Seized, which cannot be sold at a publick 4 sale for 5 s. per pound, may be burnt, or other- wise destroyed; and the seizer rewarded as the commissioners shall think fit, not exceeding 18 d. per pound	12 Geo. I.	28	3
5—Any dealers in Tea, who shall dye, fabricate, or manufacture any Sloe-leaves, Liquorice-leaves, or leaves of Tea that have been used, or of any other tree, shrub, or plant, in imitation of Tea; or shall mix or dye such leaves with Terra Japa- nica, Sugar, Melasses, Clay, Logwood, or any other ingredients or materials; or shall sell, or expose to sale, or have in their possession any such leaves, are to forfeit 10 l. for every pound weight	4 Geo. II.	14	11
6—Every person declared at the company's publick sale of Tea the best bidder, is, within three days, to deposit with the company 40 s. for every tub or chest, and on neglect or refusal to make such deposit six times the value thereof, and rendered incapable of bidding for, or buying any Teas there for the future	18 Geo. II.	26	7
7—The <i>East-India</i> company, if the Tea imported by them is not sufficient to answer the consumpti- on in <i>Great-Britain</i> , and to keep the price upon an equality with the neighbouring countries of <i>Europe</i> , may, with licence from the commissioners of the Treasury, import, from any part of <i>Europe</i> , in <i>British</i> ships legally navigated, what they shall think necessary, to be entered at the Custom-house, and subject to the same subsidies and duties, rules, methods and directions, as Tea imported from the <i>East-Indies</i>	18 Geo. II.	26	10,12
8—Upon neglect of the said company to supply this market with a sufficient quantity of Tea at rea- sonable prices, the commissioners of the Treasury may grant licences to any other person, or body corporate, to import Tea from any parts of <i>Eu- rope</i> in like manner, and subject to such duties, restrictions and limitations, as if imported by the said company, and to be lodged in warehouses, at the charge of the importer, approved of by the commissioners of the Customs, till publicly fold, and the inland duties paid, of which sale six days notice to be given in the Gazette	18 Geo. II.	26	11,12
9—Exported to <i>Ireland</i> , or his majesty's plantations in <i>America</i> , the bond entered into, not to be dis- charged without a certificate under the hands and seals of the collector, comptroller, or surveyor of the port where it shall be landed, testifying the landing thereof; the certificate, if from <i>Ireland</i> ,	21 Geo. II.	14	I

I N D E X.

	Year and Reign.	Chap	Sect.
to be produced in six months, if from <i>America</i> , in 18 months from the date thereof, otherwise the bond may be put in suit			
10 TEA—To be exported as above, the permit received upon delivery of the Tea from the warehouse must, before the Tea is shipped, be delivered to the searcher or proper officer of the port where it is entered for exportation, who must, upon suspi- cion of a deficiency in quantity or quality, open and examine the package, and whether it has been duly entered outwards, and truly indorsed upon the entry ; and if it does not agree in quan- tity and quality with the permit and indorsement, or is entered under a wrong denomination, where- by his majesty would have been defrauded, it is forfeited, with the package, and may be seized and prosecuted by any officer of the Customs.— If otherwise, the officer to cause the same to be repacked at his own charge, which is to be al- lowed to him by the commissioners of the Customs if they think it reasonable	21 Geo. II.	14	1
11 —Not to be exported to <i>Ireland</i> , or the <i>British</i> plantations, in any package but that in which it was imported, or in any quantity less than the intire lot in which it was sold, upon forfeiture of the Tea and package	21 Geo. II.	14	2
12 —Entered for exportation as above, the pack- age to be marked by the searcher in four different parts on the outside, as the com- missioners of the Customs shall direct ; and if found again on shore is forfeited, and may be seized and prosecuted by any officer of the Customs or Inland duties	21 Geo. II.	14	3
13 —All Tea, above the quantity of six pounds, found in any <i>British</i> ship arriving in <i>Great-Britain</i> from foreign parts (except ships employed by the <i>India</i> company) forfeited, though intended to be reported for exportation— <i>Vide Arrack</i> 10.— — <i>Vide Arrack</i> 1, 4, 5, 6, 7, 8, 9. <i>Coffee</i> 3 to 28, 34. <i>Goods inwards</i> 59. and pag. 71.	28 Geo. II.	21	1
14 —An example of the computation of the duties and drawback, pag. 353.			
TERMS, <i>vide Exchequer, Trials.</i>			
THREAD, <i>vide Bone-lace. Gold</i> 1, 2, 3, 4, 5, 6, 7. <i>Ireland</i> 1.			
THREAD of gold and silver, <i>British</i> , the drawback and regulations on exportation, pag. 380.			
THRUMBS, <i>vide Woollen</i> 7.			
TIMBER, <i>vide Goods inwards</i> 6.			
TIN—All wares made out of this realm of tin, or mixed with tin, as Platters, Dishes, Saucers, Pots, Basons, Ewers, Flaggons, Goblets, Salts, Salt-sellers,			Spoons,

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Spoons, or any other thing made of tin or pewter, may not be bought or bartered for, upon forfeiture thereof, in whose hands soever found, and the value	25 Hen. VIII 33 Hen. VIII	9 4	1 1, 6
1 TOBACCO—Not of the <i>British</i> plantations—The Impost having been secured at importation, if the importer is afterwards desirous to discharge his bond before the expiration of the first 15 months, he is to be allowed a discount after the rate of 10 l. per cent. per annum, for so much of the said 15 months as remain unexpired	12 Ann sess. 2. 5 Geo. I.	8 7	3 1
2—An example of the computation of the duties, pag. 326, 327.			
3—Of the <i>British</i> plantations in <i>America</i> —An example of the computation of the duties, pag. 326.			
4 TOBACCO of the <i>British</i> plantations—The importer may, if he is not willing to pay ready money, become bound with one or more sufficient sureties, (to be approved by the collector and comptroller of the port of importation) in one or more bonds, for payment of the Additional duty, New subsidy, Subsidy 1747, One-third subsidy and Impost, within 18 months, to commence at the end of 30 days after the master's report of the ship, or from the merchants entry within those 30 days, which shall first happen	9 Geo. I. 21 Geo. II.	21 2	3 5
5—If after such security be given for payment of the duties in 18 months, the importer be desirous to discharge his bond in ready money, any time before the expiration thereof, he shall be abated upon such bond so much as the discount, at the rate of 7 l. per cent. per annum, shall amount unto, in proportion to the time unexpired	9 Geo. I. 24 Geo. II.	21 41	12 31
6—Upon payment of the Old subsidy, and security of the other duties, by the importer's own bond, may be put into warehouses, provided at his charge, and approved by the commissioners of the Customs; if destroyed in such warehouses by fire, the duties to be allowed	12 Ann. 5 Geo. I. 24 Geo. II.	8 7 41	5, 6 1 32
7—Damaged or mean, is not to have any allowance, either at the scale or otherwise; but upon the merchant's refusing to pay the duty, he may separate such damaged Tobacco, by cutting off, from the hogheads, so much as he shall refuse to pay or secure custom for, and any three or more of the principal officers of his majesty's Customs shall cause such Tobacco to be burnt or destroyed, without making the importer any allowance for freight or charges, except that described in Article 9, and pag. 374.	12 Ann. 9 Geo. I. 4 H 2	8 21 2	8 4 8 But

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	Year and Reign.	Chap	Seet
8—But the stalks may not be separated from the leaves, on pretence that the same is damaged or mean Tobacco —————	9 Geo. I.	21	5
9 TOBACCO of the <i>British</i> plantations—Having received damage on board by stress of weather at sea, or by the ship's being on shore in <i>Great-Britain</i> , or by any accident after her arrival in port, the chief officers of the Customs may allow the importer one halfpenny per pound, upon his refusing to pay or secure the duties, and separating it from the sound in order to be burnt, or destroyed by the officers; so as such allowance does not exceed 30s. upon any one single hoghead ———— ——— <i>Vide page 374.</i>	9 Geo. I.	21	13
10—Allowance for draught at the scale, to be only 8 lb upon every hoghead of 350 lb or more; which allowance is not to be deducted upon exportation —————	9 Geo. I.	21	15
11—Only Tobacco of the <i>British</i> plantations, that has paid the duties and been manufactured in <i>Great-Britain</i> , may be consumed on board <i>British</i> ships of war in any part of <i>Europe</i> , upon forfeiture of their respective places of the commanders, or purfers, and 3 s. per pound weight ———— ——— <i>Vide Plantations 9, 10, 24, 60.</i>	6 Ann.	22	13
12—Shipped at any place in the <i>British</i> plantations in <i>America</i> for <i>Great-Britain</i> after the 25th of March 1752, the collector or comptroller, or other chief officer of the Customs there, or any two of them, are at the clearing out the vessel to deliver to the commander, or person taking charge of her, a manifest under their hands and seals of office, containing a true account of all the Tobacco taken on board, the number of packages, the quantity, marks, numbers and tare of each package, and at the same time transmit a duplicate thereof to the respective commissioners of the Customs in <i>Great-Britain</i> , on forfeiture of 200 l. to be recovered in any court of record at <i>Westminster</i> , or court of Admiralty in the plantations, where the offence is committed ————	24 Geo. II.	41	1
13—The person having charge of the vessel, upon his arrival at his port of discharge in <i>Great-Britain</i> , and at the time of making his report, must deliver the said manifest to the collector of the Customs there, on forfeiture of 100 l. and the collector is to deliver it to the land-waiters appointed upon the ship —————	24 Geo. II.	41	2
14—The land-waiters are from the manifest to enter in their books (before any Tobacco is			landed)

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	Year and Reign.	Chap	Sect.
landed) the marks, numbers, weights, tares and contents of the several packages, under the penalty of 50 l. and to cause such landing mark, as the commissioners of the Customs shall direct, to be set upon every package, and are to enter every such landing mark in their books, on forfeiture of 50 l.	24 Geo. II.	41	3
TOBACCO —May not be imported into <i>Great-Britain</i> otherwise than in cask, chest, or case only, each containing 450 pounds weight of neat Tobacco at the least, on forfeiture of all the Tobacco, together with the package —	24 Geo. II.	41	20
15 — Imported from the <i>British</i> plantations on the continent of <i>America</i> in bulk, or otherwise than in casks, chests, or cases, containing each two hundred weight or 224 lb at the least, is forfeited, and 6 d. per lb weight, except small quantities for the crews smoking; $\frac{2}{3}$ to his majesty, and $\frac{1}{3}$ to the seizer or fuer —	10 & 11 W. III.	21	29
16 — Exported—No debenture to be made out after the 29th of September 1751, nor any drawback to be allowed upon Tobacco imported after that time, unless it is shipped and exported from the same port where it was originally imported, and (if unmanufactured) in the original package, with the same marks in and with which it was imported, no other Tobacco being put therein, nor any taken out, except 10 pounds which shall be allowed to be taken out of each package after the same is weighed at importation, as is now the practice. The penalty for entering unmanufactured Tobacco for exportation from any port but the port of importation, or in any other package, or without the same marks as imported, is forfeiture of the Tobacco and 200 l. by the person who enters it, or causes it to be entered, besides loss of drawback; and whoever knowingly exports any package of Tobacco, out of which more than 10 pounds has been taken, forfeits 20 l. for every package exported —	24 Geo. II.	41	4
17 — But if upon landing, the Tobacco in any hoghead or cask, by cutting off the damaged part, is under the weight of 450 pounds, the importer may, in the presence of the land-waiter, cause the sound Tobacco to be put together into one or more hogheads out of which the damaged was taken; and the land-waiters are to enter in their books the exact weight of the Tobacco, with the marks and numbers of each such hoghead, and	24 Geo. II.	41	5

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	note that they were refilled in their presence ; then such Tobacco (provided the quantity in each hoghead is 425 pounds weight or more) may be exported from the port of importation, as if the package had not been altered.			
19	The person who enters unmanufactured Tobacco outwards must, before shipping it for exportation, indorse upon the cocket and bill the plantation or manifest mark and number, the landing mark and number, with the weight of each package at the time of landing ; also the exporter's mark and number, with the weight of each at the time of entry for exportation, and write off the weight of each package from the identical entry thereof at importation. Every person refusing, or neglecting so to do, forfeits 5 l. for every package, besides loss of drawback ; and the searcher is not to admit any cocket, unless marked as aforesaid	24 Geo. II.	41	6
20	TOBACCO—Unmanufactured, may not be laden in any vessel in <i>Great-Britain</i> with intent to be exported, but in casks, chests or cases only, containing 425 pounds weight or more of Tobacco in each, on forfeiture of the Tobacco and cask, &c. containing the same ; except packages containing samples shipped and exported at the same time and place with the casks, &c. out of which they were taken	24 Geo. II.	41	21
21	Exported (<i>though manufactured</i>) in any package but casks of three hundred weight or more, is not to be allowed any drawback, except Tobacco cut or rolled	9 Geo. I.	21	14
22	Mixed with rubbish or dirt, or any other thing, shall be allowed no drawback, and every person who shall enter or ship such for exportation, or cause it to be done, or who shall enter any thing as Tobacco for exportation which, upon examination by the proper officer, appears not to be so, shall forfeit all the goods and the package, and 50 l. for every package	24 Geo. II.	41	24
23	Manufactured or unmanufactured, may not be entered or shipped for exportation in any vessel not of the burthen of 70 tons or upwards, except to <i>Ireland</i> , and if exported thither in any vessel under the burthen of 20 tons, it is not to be allowed any drawback	24 Geo. II. 8 Ann.	41 13	25 20
24	Any officer of the Customs apprehending a vessel outward bound with Tobacco on board, not of the burthen of 70 tons or			

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upwards, he may stop and detain her and the whole cargo, till she is admeasured as directed by 6 Geo. I. cap. 21. and if she proves to be of that burthen, he shall not be subject to any action for damages; but the master of such vessel entering and clearing her out as of that burthen, when she is under it, forfeits 100 l. for every such offence	24 Geo. II. 8 Ann.	41 13	25 20
25 TOBACCO exported to <i>Ireland</i> —If, upon producing a certificate, less appears to be landed there than shipped from hence, an allowance not exceeding two per cent. may be made for waste during the voyage	6 Geo. I.	21	48
26—Entered for other foreign parts, if landed in <i>Ireland</i> , is forfeited, and double the drawback; and the debenture for the drawback is to be void.	6 Geo. I.	21	49
27—Entered out for any other place than <i>Ireland</i> , the exporter is to swear that the same is not landed in any part of <i>Great-Britain</i> or <i>Ireland</i> — — <i>Vide Debentures.</i>	6 Geo. I.	21	50
28—Imported from the <i>British</i> plantations in <i>America</i> —The importer manufacturing it, or delivering it out to be manufactured upon his own account, must first deliver to the collector or chief officer of the Customs, at the port of importation, an account in writing signed by himself and the manufacturer, or their known agents, with their names and places of abode, containing the plantations or manifest, mark and number of each package, with the name of the ship, and time when imported, the landing mark and number, the weight at importation, and the weight at the time of delivering it out, and the importer must write off the weight from the entry at importation. The penalty for neglecting to give or sign such account, or knowingly giving or signing a fraudulent one, is 30 l. for every package, by each person concerned	24 Geo. II.	41	7
29—The importer selling or delivering such Tobacco out of his possession must, within 14 days after delivery, give to the collector the same account in writing, signed by himself and the purchaser, or their known agents, and write off the weight from the entry in the same manner, and subject to the same penalties as in case of delivering it out to be manufactured — <i>Vide the preceding Article.</i>	24 Geo. II.	41	8
30— <i>Removed by land</i> —TOBACCO or TOBACCO-STALKS exceeding 24 lb weight, or SNUFF exceeding 10 lb			

weights

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weight, may not be conveyed from the place of importation to any other place in <i>Great-Britain</i> , without a certificate from the collector and comptroller or chief officer of the Customs, at the place of importation; and if unmanufactured, with the importer's oath thereto (if the importer applies for it) that the duties were paid or secured at importation, by whom, when, and in what ship imported; or with the purchaser's oath thereto (if he applies for it) attesting the marks and numbers of the hogsheads, out of which it was taken, from whom purchased, and when; if TOBACCO-STALKS or SNUFF, or MANUFACTURED TOBACCO, are so removed, then the certificate must have the importer's oath thereto (if he applies for it) that such Stalks were stripped, or such Snuff or Manufactured tobacco was made from one or more hogsheads, for which the duties were by him paid or secured at importation; or the purchaser's oath thereto (if he applies for it) that such Stalks were stripped, or the Snuff or Manufactured tobacco was made from one or more hogsheads, which had been delivered and received according to the directions of this Act; which certificates such officers are to grant, and after entering in their books, to deliver to the person applying for the same, without fee or reward for certificate or oath, on forfeiture of 10 l. for every offence ———	24 Geo. II.	41	9
—Vide Art. 36.			
31 — The proprietor, factor or agent of the Tobacco, &c. (before it is removed) is to insert on the back of the certificate the names of each package, with the marks and numbers, and the weight of each species of goods in each package, the place from whence delivered, and to which they are to be conveyed, and by whom, or the name of the inn from whence carried, and the name of the person to whom consigned; and to which he must subscribe his name, and make oath to the truth thereof.			
32 — The certificate must express the number of days it is to continue in force, and accompany the goods to the place to which they are to be carried; and the person there receiving it must cause it to be delivered to the chief officer of the Customs there, or, if there is no officer of the Customs, to the officer of Excise for that division, who is to examine the same with the goods, which, if they agree therewith, are to be taken away by the person to	24 Geo. II. 26 Geo. II.	41 13	10 4

whom

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	Year and Reign.	Chap.	Sect.
whom they belong; and such officer is to enter the certificate in a book kept for that purpose —————			
33 ————— Such goods, in the quantity abovementioned, removing by land without such certificate, are forfeited, and the packages, together with the cattle and carriages; and the carrier, or person employed in removing the same, is to be committed to the county-gaol for one month, by a justice of the peace for the county where the offence is committed, or the offender found. And —————	24 Geo. II.	41	12
34 ————— Any person who shall counterfeit, forge, erase, or alter such certificate, or the duplicate thereof, or procure the same to be done, shall forfeit 50 l. for every offence —————			
35 ————— Such goods, in the quantity abovementioned, may not be conveyed by land from any place in <i>Great-Britain</i> to any other, unless the package is marked on the outside with the respective words TOBACCO, TOBACCO-STALKS, or SNUFF, in letters not less than three inches in length, on forfeiture thereof with the package, and also 1 s. per pound weight to be paid by the owner thereof —	24 Geo. II.	41	23
36 TOBACCO— <i>Removed by water</i> —No TOBACCO, TOBACCO-STALKS or SNUFF, may be shipped on board any vessel to be carried by water from any place in <i>Great-Britain</i> to any other, until every part thereof is entered at the Custom-house, at the port nearest the place where they are shipped; and if UNMANUFACTURED, it must be shipped in the original package in which it was imported, preserving the same marks and numbers, but not without a certificate from the collector or comptroller, or chief officer of the Customs at the port of importation, that the duties thereof were paid or secured at importation, by whom, the time when, and in what vessel imported; if it is TOBACCO-STALKS or SNUFF, or other MANUFACTURED TOBACCO, it is not to be so shipped without a certificate from the said officers, that the duties were paid or secured at importation, for the Tobacco from which they were stripped, made or manufactured; which certificates the said officers are required to grant to the importer, or his known agent, applying for the same, without fee or reward, on forfeiture of 10 l. for every offence —————	24 Geo. II.	41	13
————— <i>Vide Art. 45.</i>			

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37	Before such goods are shipped, the proprietor must insert on the back of the certificate the names of each particular package, with the marks and numbers, the weight of each particular species of goods in each package, and the place from whence brought, and to which they are to be carried	24 Geo. II.	41	14
38	The certificate must before shipping be delivered by the proprietor to the person taking charge of the vessel, who, immediately upon his arrival in any port or place in <i>Great-Britain</i> , must deliver it to the collector or chief officer there, who must examine the goods with the certificate, and if they agree therewith, the goods are to be discharged, and may be taken away by the person to whom they belong	24 Geo. II.	41	15
39	Such goods found on board any vessel before such certificate is obtained, or without its being on board therewith, or if it is forged, or does not agree in all respects with the goods, then all such goods are forfeited, together with the packages, and may be seized and prosecuted by any officer of the Customs, and the person taking charge of the vessel shall forfeit 6 d. per pound weight; and any person who shall counterfeit, forge, erase or alter such certificate, shall forfeit 100 l. —	24 Geo. II.	41	16
40	TOBACCO, or TOBACCO-STALKS, exceeding 24 pounds weight, or SNUFF exceeding 10 pounds weight (which has been removed by water from the place of importation to any other place in <i>Great-Britain</i>) may not be removed afterwards from thence by land, without a certificate from the collector and comptroller or chief officer of the Customs, at the place to which they were carried by water, that it appears to them by the entry of the certificate, which came with the goods from the place of importation, that the duties thereof were paid or secured there, and in what vessel they were brought by water, and when, and that the person applying for the same had made oath to the truth thereof; which certificate such officers are required (after writing it in their books) to deliver to any person applying for it	24 Geo. II.	41	22
41	The proprietor of the goods, or his factor or agent (before they are removed) must insert on the back of the certificate the names of each package, with the marks and num-			

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bers, the weight of each species of goods in each package, the place from whence brought and to which they are to be carried, and the name of the person to whom they shall be sent, which he must subscribe with his name, and make oath to the truth thereof —

- 42—Such goods found so removing without such certificate, or if the certificate appears to be forged or counterfeited, are forfeited, and the package together with the horses, cattle and carriages employed, and may be seized and prosecuted by any officer of the Customs; the carrier or person employed in the removal also forfeits 10 l. and is to be committed to the county-gaol for one month by any justice of the peace for the county where the offence is committed, or the offender found —

24 Geo. II. 41 22

- 43—Any person who shall counterfeit, forge, erase or alter such certificate or duplicate thereof, or procure it to be done, shall forfeit 100 l. for every offence —

TOBACCO—The second purchaser of an intire hogf-
44 head of unmanufactured Tobacco is intitled to the benefit of a certificate on removal by land or water, in like manner as the first purchaser from the importer; but in this certificate the name of the importer or seller may be omitted, provided the seller to the second purchaser has delivered to the collector or chief officer of the Customs, at the port of importation, such account as the importer is required to give by 24 Geo. II. cap. 41. —

26 Geo. II. 13 6

- 45—Any certificate for removal of Tobacco, Tobacco-stalks or Snuff, by land or water, is to be deemed a proper one, though the name of the importer is not inserted therein, provided his name is expressed in the bill from which the certificate is prepared —

26 Geo. II. 13 5

- 46—Any person who shall put out, alter or deface any mark or number set upon any package of Tobacco in *America*, or in *Great-Britain*, at importation or exportation, shall forfeit 20 l. for each package —

24 Geo. II. 41 19

- 47—Tobacco-stalks and Snuff seized and condemned, are to be burnt in the presence of the collector and comptroller of the Customs at the place where the goods are at the time of condemnation, or for want of such, in the presence of the collector or supervisor of Excise for that district —

24 Geo. II. 41 { 27
28

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48	The officers who seized and prosecuted are to be paid (if it is Tobacco or Tobacco-snuff) at the same rate as if it was sold for 6 d. per pound, which, by 12 Geo. I. cap. 28. § 10. being one-third of the gross sale clear of all charges, amounts to 2 d. per pound; if Tobacco-stalks or damaged Tobacco, they are to be paid 1 d. per pound, in lieu of all other allowance, by the receiver-general of the Customs at <i>London</i> or <i>Edinburgh</i> respectively, or by the collector of the out-ports where seized and burnt, out of any duties applicable to incidents; provided the officers before whom it was burnt certify to the respective commissioners of the Customs the exact quantity burnt, who are thereupon to grant their order for payment	24 Geo. II.	41	{ 27 28
49	TOBACCO—The following particulars are to be transmitted to the register of Tobacco by the persons undermentioned, viz. an account of the certificate received with the goods (<i>vide Art. 22.</i>) by the officer of the Customs or Excise respectively; and duplicates of original certificates for removing by land, by the officers who granted them at the port of importation; and certificates for removal by water (<i>vide Art. 38.</i>) by the chief officer of the Customs at the port where the goods were landed, within one month after he receives it, provided the goods agree therewith; and duplicates of certificates for removal by land, after the first removal by water (<i>vide Art. 40.</i>) by the person who granted it; and, once in every calendar month, one of the land-waiter's books of the landing and discharging of Tobacco imported from the <i>British</i> plantations in <i>America</i> , and copies of every entry thereof for exportation, with the indorsements, and copies of every account of Tobacco intended to be manufactured, and copies of every account of Tobacco sold by the importer, to be transmitted by the collector and comptroller, or chief officer of the Customs, of every port in <i>Great-Britain</i> where the business was transacted; which several accounts are to be by him entered and kept in such manner and form, that the marks and numbers of every hoghead, cask, or other package, and their weights at importation, may be compared with the marks, &c. respectively at exportation, or delivery for home-consumption, or to be manufactured, in order to preserve the identity thereof; and the said register is to trans-	24 Geo. II.	41	{ 10 11 15 17 22

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mit to the commissioners of the Customs, at <i>London</i> and <i>Edinburgh</i> respectively, an account in writing of any thing which appears to be done contrary to the meaning of this Act; and once in six months he is to lay before the lords of the Treasury a copy of such his representations made to the said commissioners. Any collector or chief officer neglecting to transmit any of the accounts before mentioned, to forfeit 50 l. for every such neglect			
50 TOBACCO imported from the <i>British</i> plantations in <i>America</i> —The importer is every year, between the 1st and 24th of June, to deliver to the collector, or chief officer of the Customs, at the port of importation, an account in writing under his hand of all Tobacco in his custody, power or possession, which has been entered 18 months or more at that time, containing the number of packages, with the respective marks, numbers, and weights of each, and the place where lodged; upon receipt of which, such officer is to cause the goods to be examined thereby, and then to transmit the account to the register of Tobacco	24 Geo. II.	41	18
51—Any importer neglecting so to do, or if the account proves fraudulent in any respect, forfeits 50 l. for every offence			
52—Any vessel, under the burthen of 70 tons, having on board 100 lb weight of Tobacco, or any Tobacco-stalks, or 50 lb weight of Snuff, found at anchor, or hovering within the limits of any port, or within two leagues of the shore, or discovered to have been within the limits of any port, and not proceeding on her voyage (unless in case of unavoidable necessity and distress of weather, of which the master, purser, or person taking charge, must give notice, and make proof of before the collector or chief officer of the Customs, immediately after arrival) all such goods are forfeited, with the package, or the value thereof, whether bulk shall have been broke or not, and the master or person taking charge of the vessel, forfeits 100 l.—And if any vessel above the burthen of 70 tons, having such goods on board, shall be found hovering as aforesaid, and no notice of distress is given, the master, or person taking charge of it, forfeits 100 l.	24 Geo. II.	41	26
53—Tobacco-stalks or Snuff, removed from one place to another in greater quantities than by 24 Geo. II. cap. 21. is allowed, and not attended with the certificate required, may be seized and			

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	prosecuted by any officer of the Customs or Ex- cise; and the proof that it was removed from the port of importation with a proper certificate, and that the duties thereon were paid or secured, is to lie on the claimer, and not on the officer who seized it —————	26 Geo. II.	13	2
54	TOBACCO—All bonds for payment of duties on To- bacco shall be deemed to be due and payable upon the day of payment mentioned in the condition of the bond, and interest to be computed from the said day to the day whereon the bond shall be paid off in money, or the day the searcher certi- fies on the debenture that the Tobacco is shipped for exportation; and no security to be vacated till all interest be paid thereon —————	24 Geo. II.	41	29
55	—The chancellor, or either of the barons of the Exchequer, to grant a fiat for issuing process of immediate extent against any person bound for the duties on Tobacco before the bond become due, on affidavit laid before him by one of the securities, or the executor or administrator of such security, that the person bound is decayed in cir- cumstances, and setting forth the danger of loss to the crown, unless some more speedy method of recovery than usual be made use of; if the money is recovered before the bond becomes due, the obligor is to be allowed therefrom the usual dis- counts —————	24 Geo. II.	41	30
56	—The penalties and forfeitures by this Act are to be, one moiety to the use of his majesty, &c. and the other moiety to the use of such person as shall inform, prosecute, or sue for the same; and the said penalties and forfeitures may be sued for, and the causes arising by this Act may be tried and determined in any of his majesty's courts of re- cord at <i>Westminster</i> , if such offences are committed in <i>England</i> , or if the offender be in <i>England</i> at the time of commencing the prosecution; or in the court of Exchequer at <i>Edinburgh</i> , if the offence be committed in <i>Scotland</i> , or the offender be in <i>Scot- land</i> at the time of commencing the prosecution, at the election of the commissioners of the Cus- toms for <i>England</i> and <i>Scotland</i> respectively —————	24 Geo. II.	41	33
57	TOBACCO of the growth of <i>Europe</i> , or mixed there- with, may not be sold or delivered to the seamen on board any of his majesty's ships of war —————	6 Ann.	22	12
58	—The stalks or stems stripped from the leaf may not be imported; and upon seizure and condem- nation, the commissioners of the Customs may cause them to be publicly burnt, allowing the	12 Geo. I.	28	13

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feizer 1 d. per pound weight, clear of all charges of condemnation			
TOBACCO—The stalks or stems, when separated 59 from the rest of the leaf, and exported by them- selves, are not to have any drawback	9 Geo. I.	21	20
60—May not be planted in <i>Great-Britain, Ireland,</i> <i>Guernsey, or Jersey</i> , upon forfeiture thereof or the value, and 40 s. for every rod or pole of ground planted; $\frac{1}{2}$ to the King, and $\frac{1}{2}$ to the suer; and also 10 l. more; $\frac{1}{3}$ to the King, $\frac{1}{3}$ to the poor of the parish, and $\frac{1}{3}$ to the suer			
61—Except in physick-gardens, and not exceed- ing half a rod in any one garden			
62—Sheriffs, justices, &c. within ten days after information, are to cause such Tobacco to be destroyed			
63—Justices, a month before each general quar- ter-sessions, are to issue out warrants to the constables, &c. to search for such Tobacco, and to make a presentment upon oath, at the quarter-sessions	12 Car. II. 15 Car. II. 22 Car. II. 5 Geo. I.	34 7 26 11	1, &c 18 &c 2, &c 19
64—Constables, within 14 days after such war- rant, may call assistance and destroy such Tobacco; upon neglect, are to forfeit 5 s. per rod			
65—Assistance refused, the forfeiture is 5 s. —			
66—Resisting, the penalty is imprisonment for three months, or to forfeit 5 l. and impri- sonment till a recognizance of 10 l. penalty, with two securities, be entered into, not to offend again			
67—Leaves of Walnut-trees, Hops, Sycamore, or any other leaves, herbs, plants, or materials, may not be cut into the form, or in imitation of any of the usual sizes or cuts of Tobacco of the <i>British</i> plantations, or coloured or cured to resem- ble such Tobacco for sale, or knowingly fold or offered to sale as such Tobacco, upon forfeiture of 5 s. per pound weight. The charges of pro- secution to be borne by his majesty	1 Geo. I.	46	1
68—Such leaves, &c. may not be exported with intent to obtain a drawback as for Tobacco, upon forfeiture of 5 s. per pound weight, besides former penalties	1 Geo. I.	46	2
69—May, with all engines, utensils and tools, be searched for, and seized by the officers of the Customs, at seasonable hours, and with a warrant from the justices; who at their quarter-sessions are to determine such sei- zure, and after condemnation, cause them to be burnt	1 Geo. I.	46	3, 4

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70—Servants employed in cutting, manufacturing, &c. or selling, upon conviction before two justices, may be committed to the house of correction, there to remain, not exceeding six months	1 Geo. I.	46	5
TOBACCO damaged, the allowance thereon, pag. 374.			
TOBACCO-PIPE clay, <i>vide Ships</i> 4. <i>Wool</i> 14, &c.			
TON—The contents thereof, <i>vide Wines</i> 1.			
TONGS, <i>vide Girdles, Woollen caps.</i>			
TONNAGE explained, &c. pag. 4, 315.			
— of ships—The mensuration, <i>vide Ships</i> 5.			
TOOLS used in silk or woollen manufactures exported, <i>vide Goods outwards</i> 20, 21, 22, 23.			
TOWN DUTIES, for the maintenance of bridges, keys, wharfs, &c. confirmed. <i>Rule</i> 21. pag. 312.			
TRANSIRES, <i>vide Fees</i> 3. <i>Goods coast-wise inwards</i> 3. <i>Officers</i> 39. <i>Salt</i> 27.			
TRANSPORTATION, <i>vide Officers</i> 31. <i>Wool</i> 50, 87.			
TRIALS of issues joined—The chief baron, or, in his absence, any other baron of the court of Exchequer, may, as justices of Nisi Prius for the county of <i>Middlesex</i> , try issues within the several term-times, or within the space of eight days after the expiration thereof	18 Eliz. 12 Geo. I.	12 31	1 1
— <i>Vide Officers</i> 1, 2.			
TRINITY-HOUSE, <i>vide Gunpowder</i> 1, 2. <i>Ships</i> 46.			
TURBETS, <i>vide Fish.</i>			
TURKEY GOODS, <i>vide Goods inwards</i> 6.			
TURNETS, <i>vide Girdles.</i>			
TURPENTINE of the <i>British</i> plantations, for the bounty and regulations thereon, pag. 385.			
— <i>Vide Plantations</i> 9, 10, 60.			
TUSK, <i>vide Fish</i> 27, 28.			
TYTHINGMEN, <i>vide Ships</i> 7.			
V.			
VELVETS, <i>vide Silk</i> 15.			
VICTUAL (<i>i. e.</i> Grain)—The Scots laws against the importation thereof into Scotland, reserved in force	5 Ann.		8 art. 6
2—But the power of suspending the said laws in time of dearth and scarcity, which before the Act of Union was vested in the privy council of Scotland, is now vested in the judges of the court of Session, Justiciary, and Exchequer in Scotland, and may be exercised by any nine of them in time of session, and any five in time of vacance; subject to the rules and directions following, viz.			
3—Persons desirous to import victual into Scotland, may petition the judges of the court of Session for a licence for that purpose, who shall within 15			days

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days (or in time of vacance within 20 days) summon before them in the Session-court house in *Edinburgh*, two or more honest substantial persons of the county of *Edinburgh*, not interested in the corn trade, each possessed of a land estate of 400 l. *Scots* per annum, and skilful in the price of corn; and after giving them their oath, shall enquire into, and fix the common market-prices of middling corn or grain, by a proper act of determination subscribed by one of the principal clerks of session. Authentick copy, extract, or exemplification of which act or determination being sent to any port in *Scotland*, shall be hung up in the Custom-house (to be seen by any person without fee or reward) and there be patent to all persons who shall desire to inspect the same; and shall also be a sufficient warrant to the collector and other officers to allow victual to be entered and landed, when the prices exceed the following rates, viz.

rates, viz.	Scots.				Sterling.				
	l.	s.	d.		l.	s.	d.		
Wheat —	3	0	0	} or {	0	5	0	} the <i>Win-</i>	
Beer and	1	7	0		0	2	3		
Barley —									
Oats —	1	0	0		0	1	8		} <i>chester</i>
Pease and	1	10	0		0	2	6		
Beans —									
Oatmeal —	8	0	0	0	13	4	the bole,		
weighing eight stone troy.									

4 — The customs and duties on corn are to be paid according to the prices and other regulations directed and enjoined by 22 Car. II. cap. 13. and 2 Geo. II. cap. 18. which prices are to be hung up publickly as above directed, Art. 3.

— *Vide Corn 5. and pag. 7, 111, 112, 113, 114.*

5 — The said judges are, once in 30 days, during such suspension (so long as there shall be occasion for the same) by the ways and means above mentioned, to determine the common prizes of middling corn; and in case they do not exceed the above rates, they are by a proper act to ascertain the same, and transmit authentick extracts or exemplifications of such act to the collectors, or other chief officers, of all the ports in *Scotland*, which shall be sufficient notice to the collector, &c. that the laws prohibiting the importation of victual are again revived

14 Geo. II.

7

1

14 Geo. II.

7

3, 4

14 Geo. II.

7

2

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VICTUALLING BILLS, *vide Beer, Ships* 35.VINEGAR, *vide Goods inwards* 6. *Wines* 3.UNION of the two kingdoms of *England* and *Scotland*, Art. 1. —————— *Vide Britain.*

W.

WAR—Utenfils for war, *vide Ammunition.*WAREHOUSE, *vide Arrack* 3, 7. *Cocoa-nuts*1, 2. *Coffee* 3, 4, 5, 6, 23. *East-India* 30, 34, 41,43, 44. *Goods inwards* 29, 44, 52. *Officers* 57.*Pepper* 1, 2, 3, 4. *Rum* 2. *Salt* 17, 18, 19, 20, 21.*Silks* 10, 17, 18. *Tobacco* 6. *Tea* 8. *Wool* 47. and*pag.* 71, 372.WAREHOUSEKEEPERS, *vide pag.* 64. *Coffee* 22.*East-India* 34, 38, 39, 43. *Pepper* 3, 6. *Rum* 2, 6.WATCHES, *vide Silver* 12.WATERMEN, *vide Goods inwards* 26, 68. *Goods outwards* 12. *Plantations* 40.WEIGHTS and MEASURES, are to be the same } 27 Edw. III. 8 1
throughout *Great-Britain* ————— } 5 Ann. 8 1WESTERN ISLANDS, *vide Goods inwards* 10.WESTMONEY, and *Iceland* fishing-ships, may not } 15 Car. II. 16 1
proceed on their voyage till the 10th of March }
yearly, upon forfeiture of ships and fish ————— }WHALEBONE, cut, except in fins, may not be im- } 9 & 10 W. III. 26 12
ported, upon forfeiture, and double the value — }
1 ————— }

2 —Masters of ships, knowing thereof, forfeit 50 l. }

3 —The person in whose custody found, forfeit 30 l. } 4 and 5 Ann. 12 6
besides the goods, and double the value ————— }4 —Proof of being cut beyond the seas, is not to lie }
on the seizer, &c. ————— }WHALE-FINS, *vide Greenland* 2, 3, 4.WHALE-FISHERY—Ships. employed therein, for the
bounty and regulations thereon, *pag.* 366.WHARFS, *vide Keys.* *Officers* 6. *Ports* 4.WHARFINGERS, *vide pag.* 398, 399. *Goods inwards* 5.
Goods outwards 10. *Plantations* 41.WHITE-ASHES, may not be shipped, nor conveyed } 2 & 3 Edw. VI. 26 1
towards parts beyond the seas, upon forfeiture of }
6 s. and 8 d. per bushel ————— }WINE, OIL, and HONEY—The ton to contain 252 } 2 Hen. VI. 11 1
1 gallons, the pipe or butt 126 gallons, the hogf- } 18 Hen. VI. 17 1
head 63 gallons, the barrel 31½ gallons, the } 1 Rich. II. 13 1
rundlet 18½ gallons—*Vide Gallon.* ————— }2 WINES imported—Are discharged from the im- } 12 Car. II. 4 15
position of excise ————— }3 —Or VINEGAR, landed before payment and secu- } 1 Jac. II. 3 5
rity of the impost duty, are forfeited, or their }
value, and the importers are to pay the said duty }
notwithstanding ————— }

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WINES—First landed in the out-ports, and carried afterwards to *London* by certificate, are to pay so much more as they paid short of the duties due in *London*, pag. 7, 19, 275.

5—Every hoghead run out, and not full seven inches, or above, and every pipe or butt not above nine inches left therein, are to be accounted for outs, and no duty is to be paid for the same. *Rule 9. pag. 309.*

6—Of the growth of *Hungary*, may be imported from *Hamborough*, paying duty as *Rhenish* wines }

7—Imported, 12 per cent. to be allowed for leakage. *Rule 8. pag. 309.*

8—Damaged and corrupt, the allowance by Rule 10. pag. 310. repealed; but *vide pag. 375.* ——— }

9—Damaged, corrupt or unmerchantable—Upon the importer's refusing to pay or secure the duties, may at the landing be delivered up into the custody of the officers of the Customs, in order to be publickly sold to be distilled into brandy, or made into vinegar; and that they shall not be used for any other purpose, security must be taken, which may be discharged upon a certificate (within three months after delivery) that they have been so used. }

10—The produce of such sale is to be paid to the importer, by certificate, as a compensation for the freight, &c. but such allowance must not exceed 4 l. for every ton of wine of the growth of *France* and *Germany*, and 8 l. for every ton of all other wines so delivered up; and if there be any overplus beyond the said allowance, it must be placed to the duties out of which the charges have been paid — }

11—But no allowance may be made for such wines, unless they be imported in casks on board a merchant's ship directly from the place of their growth, or the usual place of their first shipping ——— }

12—Except saved from ships stranded, which are to enjoy the same allowances, as if imported in the ship wherein they were first laden—*See pag. 375* ——— }

13—Except of the growth of the dominions of the great duke of *Tuscany*, in open flasks, or of *Turkey*, or any other parts of the *Levant seas*, may not be imported in flasks or bottles, or in vessels, or casks which shall contain less than 25 gallons, upon forfeiture thereof, or the value; to be sued for in any of the courts of record in *Westminster*, or in the court of Exchequer in *Scotland*, or by the laws of Excise ——— }

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1 Ann.	12	112
6 Geo. I.	12	1
6 Geo. I.	12	3
12 Geo. I.	28	20
6 Geo. I.	12	4
12 Geo. I.	28	20
8 Geo. I.	18	19
27 Geo. II.	18	5
8 Geo. I.	18	20
27 Geo. II.	18	5
1 Geo. II.	17	7, 8

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WINES--Exceeding in quantity 10 gallons, which have 14 been imported from foreign parts into any of the out-ports, may not be brought from any place, either by land or water, into the port of <i>London</i> or members thereof, or within twenty miles of the <i>Royal Exchange</i> , before the proprietor has paid to the collector, or proper officer of the Customs nearest to the place from whence the wine is in- tended to be removed, the duties payable in any of the out-ports, and also the difference between the duties payable there and in the port of <i>Lon-</i> <i>don</i> on importation			
15 In bottles exceeding three dozen, and in casks ten gallons, at the same time and in the same carriage, so removed without a certificate from such collector or proper of- ficer expressing the quantity and quality, and that the duties have been paid as above, or that the same was wine sold for salvage, or has been compounded for or condemned, is forfeited, together with the casks or vessels containing it, and may be seized by any officer of the Customs, and prosecuted in the same manner as any uncustomed wines	26 Geo. II.	12	1
16 If after removal, and payment of the duties as above, it is staved, lost or perished before its arrival as aforesaid, the commissioners of the Customs, or any three of them, upon proof thereof upon oath to their satisfaction, are to cause repayment to be made to the proprietor of the difference between the du- ties payable in the out-ports and in <i>London</i> , out of the duties payable on wines	26 Geo. II.	12	2
— <i>Vide Plantations</i> 32. <i>Deal-boards</i> , <i>Gallon</i> , <i>Goods inwards</i> 6. <i>Prizage</i> .			
WIRE—Of iron, viz. Card-wire, and all sorts of Iron 1 wire smaller than fine-fine, and superfine, and Wool-cards, or any other wares made of iron- wire, may not be imported, unless from <i>Ireland</i> or wrecked, in order to be sold in <i>Great-Britain</i> , upon forfeiture thereof	3 Edw. IV. 1 Rich. III. 2 W. and M.	4 12 4	1 2 16
2 Card-wire or Iron-wire for making of Wool- cards, may not be imported, on forfeiture or the value thereof	14 Car. II.	19	1
3 Of latten and iron, <i>vide Girdles</i> .			
4 Of gold or silver, <i>vide Gold</i> 1, 2, 3, 4, 5, 6, 7.			
WITNESSES, <i>vide Seizures</i> 14.			
WOOD, Timber, and the goods called Lumber, as Deals, Timber-balks, Barrel-boards, Clap-boards, Pipe-boards, or Pipe-holt, White-boards for shoe-			

makers,

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makers, Boom and Cant-spars, Bow-staves, Cap-ravens, Clap-holt, Ebony-wood, Headings for pipes, hogsheds and barrels, Hoops for coopers, Oars, Pipe, Hogshhead, Barrel and Firkin-staves, Trunnels, Speckled wood, Sweet wood, Small spars, Oak-plank, Wainscot, Lignum vitæ, or any other sort of wood, plank or timber, wrought or unwrought, or lumber (except Masts, Yards, and Bowsprits) of the product of the <i>British</i> plantations in <i>America</i> , may be imported directly from thence into <i>Great-Britain</i> , free of all duties, until the first of September 1757, and from thence to the end of the then next session of parliament —	8 Geo. I.	12	2
— <i>Vide Rule 2. pag. 308.</i>	1 Geo. II.	17	5
— <i>Vide Deal-boards. Goods inwards 6.</i>	16 Geo. II.	26	2
	24 Geo. II.	57	11
WOOL—The owners of Wool shorn or lodged with-			
1 in ten miles of the sea side, in the counties of <i>Kent</i> and <i>Sussex</i> , must, within three days after sheering, give an exact account in writing of the number of fleeces, and where lodged, to the officers of the next port —			
2 — The like notice must be given before removal, expressing the number of fleeces, and weight, the name and abode of the buyer, and the place to which it is intended to be carried, and a certificate taken from the officer who first entered it, upon forfeiture, and 3 s. per pound weight —	9 & 10 W. III.	40	3
— <i>Vide Art. 83.</i>			
3 — Such certificates must specify the names of the owners and buyers, and be limited to such times and places to be removed; for which certificate, the officer is to receive 6 d.			
4 — Persons residing within 15 miles of the sea, in the counties of <i>Kent</i> and <i>Sussex</i> , may not buy Wool before they have entered into a bond, with sureties, that all the Wool they buy shall not be sold by them to any persons within 15 miles of the sea —	9 & 10 W. III.	40	4
5 — Found carrying towards the sea-side in the aforesaid counties, unless entered, and security be given, is forfeited, and 3 s. per pound weight —			
— <i>Vide Art. 83.</i>			
6 — Removed from the place where first lodged after sheering, within 10 miles of the sea, may not be lodged, after the first removal, within 15 miles of the sea, in the aforesaid counties, upon forfeiture thereof, if found, or of 3 s. per pound weight by the owners, if carried away —	9 & 10 W. III.	40	5
— <i>Vide Art. 83.</i>			

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WOOL—Laid or hid within 15 miles of the sea, and 7 not entered, is forfeited			
8—The claimer of such Wool, so seized as forfeited, must give sufficient security in the court of Exchequer to pay treble costs, if cast, over and above the penalties and forfeitures	9 & 10 W. III.	40	6
9—One-third part of all the aforesaid forfeitures and penalties is to be to the use of his majesty, and the other two-thirds to the use of the seizer or fuer	9 & 10 W. III.	40	8
10—Coastwise, designed to be carried to any place on the sea-coasts, with an intention to be conveyed to any other port or place on the sea-coasts, from whence it may be exported, must, before loaded, or carried within five miles of the place, be entered at the port from whence it is to be conveyed, mentioning the exact weight, marks and numbers, upon forfeiture thereof, with the horses, &c. and persons concerned in carrying, driving, &c. are liable to the forfeitures inflicted on the exportation			
—Vide Art. 72, 73, 74, 75.			
11—But not to hinder the conveyance of Wool from the place of sheering to the proprietor's dwelling-house, though within five miles or less of the sea; provided that within ten days after the sheering, and before the removal or disposal, he certifies under his hand, to the officers of the next port, the number of fleeces, and where lodged; and does not remove or dispose thereof, without certifying his intention, at least three days before removal	1 W. and M. 9 & 10 W. III.	32 40	2, 3 1
12—Such certificates are to be kept and registered by the officers			
13—A register of all Wool sent coastwise, with the particular weights and number, the shipmaster's name, owner's name, and to whom consigned, must be kept at the Custom-house, London	1 W. and M. 9 & 10 W. III.	32 40	11 1
14—WOOL-FELLS, MORTLINGS, SHORTLINGS, YARN MADE OF WOOL, WOOL-FLOCKS, FULLER'S EARTH, FULLING-CLAY, and TOBACCO-PIPE CLAY			
The cockets for the carriage thereof coastwise must be written upon paper, and not parchment, expressing the exact weights, marks and numbers, and be signed by at least three of the chief officers, in whose presence they are to be weighed.	1 W. and M. 7 & 8 W. III. 9 & 10 W. III. 5 Geo. I.	32 28 40 11	4 7 1 14

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15	The return or certificate of landing the Wool must be written on paper, not parchment, the quantity not obliterated, or interlined, and must express the exact weights, marks and numbers, and be signed by at least three of the chief officers, in whose presence it must be weighed			
16	Officers not performing their duties, are to be deemed aiders and abettors of the transportation, and shall suffer the penalties contained in 12 Car. II. cap. 32. and 14 Car. II. cap. 18.	1 W. and M. 9 & 20 W. III.	32 40	5 1
17	WOOL, SHEEP, &c. as above—May not be exported, nor packed or loaded upon any horse, &c. nor laden on board any ship with intent to be exported, unless as hereafter excepted, upon forfeiture, and 20 s. for every sheep, and 3 s. for every pound weight of the rest	12 Car. II. 14 Car. II. 7 & 8 W. III. 9 & 10 W. III.	32 18 28 40	1, 2, 3 2, 3, 8 2, 3, 4 1, 2
	<i>Vide Art 83.</i>			
	<i>But vide Fuller's earth, and Wool, &c. 36.</i>			
18	Owners of the ships, knowing thereof, are to forfeit their interest therein	12 Car. II.	32	3
19	And if they be aliens, or natural-born subjects not inhabiting within this kingdom, such ships are forfeited wholly to his majesty	12 Car. II.	32	9
20	Masters and mariners knowing thereof, and assisting therein, are to forfeit all their goods and chattels, and to suffer three months imprisonment— <i>Vide Ships 1, 4.</i>	12 Car. II.	32	3
21	The exporter, besides other penalties, is disabled to require any debt, &c.	12 Car. II.	32	4
22	Owners, masters or mariners discovering upon oath, within three months after knowledge of offence, or after their return into Great-Britain, the number, quantity, and quality of the goods exported, &c. are to be discharged of all penalties, and to have the benefit of an informer's part	14 Car. II. 1 W. and M. 9 & 10 W. III.	18 32 40	11 8 1
	<i>Vide Art. 84.</i>			
23	SHEEP, WOOL-FELLS, MORTLINGS, SHORT-LINGS, YARN MADE OF WOOL, WOOL-FLOCKS, FULLER'S EARTH, FULLING-CLAY, or TOBACCO-PIPE CLAY, the exportation declared a common and publick nuisance	14 Car. II.	18	11
24	Offences may be tried and determined at the general quarter-sessions in the county where committed, or where the offenders shall be apprehended, or the goods or ships taken	12 Car. II. 14 Car. II. 10 & 11 W. III.	32 18 10	5 4, 12 12
	<i>Vide Art. 70.</i>			

I N D E X.

A C T S.

WOOL, &c. as above—Offences must be prosecuted
25 within three years

26—Such goods shipped, or found on the shore, at, or near the sea, or any navigable river, or packed or loaded on any horse, &c. with intent to be exported, may be seized by any persons; but such persons may not be evidence against the offender

27—Lamb-skins ready dressed and prepared for furs or linings

28—Nor to Wool-fells or Pelts, or Beds stuffed with flocks, or Wether sheep alive, or the Wool growing thereon, taken on board for the use and food of the ship and passengers

29—Nor to the exportation of unkembed Wool, out of the port of *Southampton*, into the following islands, and not exceeding the following respective quantities yearly; viz.

To <i>Jersey</i> _____	4000	} Tods, not exceeding 32 pounds each
To <i>Guernsey</i> _____	2000	
To <i>Alderney</i> _____	400	
To <i>Sark</i> _____	200	

30—Provided the exporter, before shipping, delivers to the customer, comptroller, surveyor or searcher, a writing under the seals of the respective governors, signifying that the person therein named is authorized to export the number of tods therein mentioned, and that he has given sufficient security for the due landing

31—Governors may not grant licences for any greater quantities, upon forfeiture of 20 l. per tod to his majesty

32—Such Wool may not be again transported, or attempted to be transported out of the said islands, upon forfeiture and 20 l. per tod; $\frac{1}{2}$ to his majesty, $\frac{1}{4}$ to the informer, and $\frac{1}{4}$ to the poor; and the offenders to be rendered incapable of any grant or warrant for Wool for the future

33—Customer of *Southampton* must keep a true account of the quantity of the Wool shipped, and may not permit any greater quantities than those before limited, upon forfeiture of office and 100 l.

Year and Reign.	Chap.	Sect.
12 Car. II.	32	6
14 Car. II.	18	6
7 & 8 W. III.	28	12
9 & 10 W. III.	40	9
12 Car. II.	32	7, 8
1 W. and M.	32	8, 9
9 & 10 W. III.	40	1
12 Car. II.	32	10, 11
14 Car. II.	18	10
12 Car. II.	32	2, 12, 13
1 W. and M.	32	14
9 & 10 W. III.	40	1

But the aforefaid prohibition (Art. 17.) is not to extend to

I N D E X.

WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS,
34 YARN MADE OF WOOL, WOOL-FLOCKS, FULLER'S EARTH, FULLING-CLAY, OR TOBACCO-PIPE CLAY

Packs, sacks, bags or casks of such goods, may not be loaded on any horse, &c. nor carried by land within this kingdom, but in the day-time, and at seasonable hours; that is to say, from the 1st of March to the 29th of September, between four in the morning, and eight in the evening, and after the 29th of September to the first of March, between seven in the morning, and five in the evening, upon forfeiture thereof, or the value—*Vide Art. 70.*

35—Such goods may not be loaded upon any horse, &c. or carried by land, within five miles of the sea-coast, but between sun-rising and sun-setting, upon forfeiture thereof and the horse, &c.

36—Exported into parts beyond the seas, the penalty is forfeiture of ship and goods, and treble the value, with treble costs of suit

—*Vide Fuller's earth 1. Wool, &c. 17.*

37—Persons assisting in the exportation, are to suffer three years imprisonment without bail or mainprize

38—The first three persons (not being the owners) assisting in the exportation, discovering their crime to any justice of the peace, are discharged of all penalties and punishments

39—The inhabitants of the place out of which, or through which such goods are carried or exported, are to forfeit 20 l. if they be under the value of 10 l. but if above, treble the value, and also treble costs of suit

40—But the hundred of *Winchelsea* in the cinque ports, being divided by a navigable arm of the sea, is to be deemed as two distinct hundreds; and the offences committed in one part, are not to be chargeable on the inhabitants of the other

41—Execution for the informer may be had against two or more of the inhabitants; and the justices at their general quarter-sessions may tax every town, &c. in the hundred, &c. as in the case of robbery

42—The owner of the goods, and each of his assistants, are to answer treble the value of the penalties to the inhabitants, and treble costs of suit; to be recovered by action in the name of the clerk of the peace

A C T S.

Year and
Reign.

Chap

Sect.

14 Car. II.

18

9

7 & 8 W. III.

28

8
10
11

7 & 8 W. III.

28

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9 & 10 W. III.

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7 & 8 W. III.

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7 & 8 W. III.

28

10

I N D E X.

A C T S.

		Year and Reign.	Chap	Seft.
43	Persons entitled to penalties and forfeitures, compounding with any hundred, port or place, for less than is due by law, any other person may sue for the whole, as if no such composition had been made, and the compounder is to suffer five years imprisonment, without bail or mainprise	7 & 8 W. III.	28	13
44	WOOL—The Admiralty are to appoint one ship of the 5th rate, and two of the 6th, and four armed sloops, to cruize constantly from off the <i>North-Foreland</i> to the <i>Isle of Wight</i> , with orders for seizing all vessels exporting Wool, or carrying or bringing prohibited goods, or any suspected persons—	7 & 8 W. III.	28	14
45	The Admiralty are to appoint three ships of the 6th rate, and eight or more armed sloops, to cruize on the coasts of <i>Great-Britain</i> and <i>Ireland</i> , in such stations as shall be assigned them by the Admiralty, with orders to seize all vessels in which any Wool, Worsted, Bay or Woollen yarn, Cloth, Serges, Bays, Kerseys, Says, Frizes, Druggets, Cloth-ferges, Shalloons, or any other Drapery, Stuffs, or Woollen manufactures whatsoever, shall be exported, or laden to be exported from <i>Ireland</i> to foreign parts. A list of the ships and sloops, the names of the commanders, and copies of their instructions, are to be sent to the commissioners of the Customs in <i>Great-Britain</i> , and commissioners of the Revenue in <i>Ireland</i> , within ten days after given	10 & 11 W. III. 5 Geo. II.	10 21	16 1
46	The commanders of such ships may search any vessels within the limits of their stations; and if any of the abovementioned goods are found on board without a cocket or warrant licensing the exportation thereof, may carry them with crew and cargo into any port in <i>Great-Britain</i> or <i>Ireland</i> —	5 Geo. II.	21	2
47	After seizure, the goods are to be secured in the King's warehouse; and when condemned must, together with the vessel, her guns, tackle and furniture, be sold by inch of candle to the best bidder, after 21 days publick notice; $\frac{1}{4}$ of the produce of such sale to the commander, $\frac{1}{4}$ to the officers of the ship or sloop, $\frac{1}{4}$ to the mariners, and $\frac{1}{4}$ to the King, out of which the charges of prosecution are to be paid, except the seizure be made upon information; in which case the informer is to be indemnified from all penalties, &c. and to be paid $\frac{1}{3}$ of such sale, and the residue to be divided into four parts, and distributed as above	10 & 11 W. III. 5 Geo. II.	10 21	17 3

I N D E X.

A C T S.

	Year and Reign.	Chap.	Sect.
48—Commanders neglecting their duties, com- pounding for, or conniving at the exporta- tion of Wool, are to forfeit all their pay due, to suffer six months imprisonment, and be rendered incapable of any service, in the navy.	10&11 W. III.	10	18
WOOL—Offenders against any of the laws made for 49 the preventing of the exportation of Wool, may be prosecuted by action, &c. in any of his majesty's courts of record at <i>Westminster</i> , and thereupon a Capias may issue in the first process, specifying the sum of the penalty sued for; and such offen- ders be obliged to give bail to answer the suit, and also, at appearance, to pay the penalties in- curred, or to yield their bodies to prison —	10&11 W. III.	10	20
— <i>Vide Art. 79. Goods inwards 75.</i>			
50—Offenders in prison for want of sufficient bail, for the unlawful exportation of Wool or Wool- fells, not pleading to a declaration or information delivered by the space of one term, judgment may be entered against them by default —	4 Geo. I. 12 Geo. II.	11 21	6 27
51—If judgment be obtained against such offences, and they do not pay the sum recovered with- in three months, the court may order trans- portation for seven years, as for felony —			
WOOL, YARN MADE OF WOOL, and WOOL-FLOCKS, 52 may not be pressed together with any screws, presses, or other engines, into any sack, pack, bag, cask, &c. nor carried nor laid at or near the shore or coasts of the sea, or any navigable river, or into any place adjoining, with intent to be ex- ported, upon forfeiture thereof, or the value —	14 Car. II.	18	7
— <i>Vide Art. 70.</i>			
WOOL, <i>Spanish</i> or foreign, may be exported only 53 in <i>British</i> shipping, upon pain of confiscation. <i>Rule 5. pag. 309.</i>			
WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS, 54 WOOL-FLOCKS, WORSTED, BAY or WOOLLEN YARN, may be exported from any port in <i>Ire- land</i> with intent to be imported into any port in <i>Great-Britain</i> , and not otherwise; but CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUG- GETS, SHALLOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOL, or WOOL-FLOCKS, and manufactured in <i>Ireland</i> , may not be exported out of <i>Ireland</i> , unless they be shipped in the ports of <i>Cork, Drogheda, Dublin,</i> <i>Dundalk, Galway, Kinsale, Limerick, New Ross,</i> <i>Newry, Sligo, Waterford, Wexford, Wicklow,</i> and <i>Youghall</i> in <i>Ireland</i> , and with intent to be imported into the ports of <i>Barnstable, Bidiford, Bridge-</i>			

I N D E X.

- water, Bristol, Chester, Liverpool, Milford-haven, and Minehead, in England and Wales; but notice must be first given to the commissioners of the Customs, or to the customer or collector of the port into which they are intended to be brought, of the quantity, quality and package, with the marks and numbers, the name of the ship and master, and the port of importation; and bond be entered into, with one or more sufficient sureties, in treble the value of the goods, that they shall be landed accordingly; and a licence be also granted under the hands of the commissioners, or any three of them, or by the customer, or the collector of the port where bond is given, upon forfeiture of ship, goods, and 500 l. by every offender* ———
- Vide Plantations 34. Wool 67, 68, 69.*
- 55 ——— Masters, mariners, or others knowing of such offence, and assisting therein, are to forfeit 40 l. ———
- 56 ——— Actions and informations, may be tried in any of his majesty's four courts at *Dublin* ———
———*Vide Art. 79.*
- 57 ——— The first three persons assisting (not being owners) discovering their offence, are discharged of all penalties ———
- 58 ——— Acquittals in *Ireland*, not to bar or delay prosecutions in *England* ———
- WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS,
- 59 WOOL-FLOCKS, WORSTED, BAY or WOOLLEN YARN, CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUGGETS, SHALLOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOL, or WOOL-FLOCKS— For every ship sailing, from *Ireland* to *Great-Britain*, with any of the aforesaid goods, bond must be given before shipping, to the chief officers of the port, by two sufficient persons, in double the value of the goods, that they shall be all brought to *Great-Britain*, and there landed, and the duties paid, upon forfeiture of the ship ———
- 60 ——— The penalties and forfeitures of such bonds, may not be granted or assigned over to any person ———
- 61 ——— The cockets or warrants for carrying of such goods from *Ireland* to *Great-Britain* must be written upon paper, and not parchment, and signed by at least three of the chief officers, with the exact quantities, qualities, marks and numbers indorsed thereon ———

Year and Reign.	Chap.	Sect.
1 W. and M.	32	6
7 & 8 W. III.	28	5
10 & 11 W. III.	10	1, 2 3 10 14
11 & 12 W. III.	13	9
4 Ann.	7	1
3 Geo. I.	21	4, 5
5 Geo. I.	11	21
5 Geo. II.	21	6
26 Geo. II.	11	1, 2
10 & 11 W. III.	10	5, 15

I N D E X.

	Year and Reign.	Chap	Se&t.
62—The like indorsement must be upon the war- rant for the landing the same in <i>England</i> , and the goods must be viewed and examined by the surveyor or land-waiter —————	7 & 8 W. III. 10 & 11 W. III.	28 10	7 7, 9
63—The certificates of landing, granted for dis- charging the bond taken in <i>Ireland</i> , must be written on paper, and not parchment, signed by at least three of the chief officers, with the exact quantities, qualities, marks and numbers, indorsed thereon, and not obliterated or inter- lined —————			
64—A register of all such goods, with the particu- lar quantities, qualities, weights and numbers, the ship, master's name, owner's name, and to whom consigned, must be kept at the Custom- house, <i>London</i> —————	1 W. and M. 10 & 11 W. III.	32 10	11 6
65—The commissioners of the Customs in <i>Ireland</i> must, every six months, or within 30 days after, transmit to the commissioners of the Customs in <i>England</i> , duplicates of the bonds taken for the lading, and a true account of all such goods exported, expressing the quantity, quality and weight, by whom, and in what ship exported, where consigned, the names of the officers cer- tifying the landing in <i>England</i> , the dates of their certificates, where landed, and the quantity, quality, weight, marks and numbers contained in such certificates —————	7 & 8 W. III. 10 & 11 W. III.	28 10	6 8
66—The commissioners appointed to execute the several Acts against the exportation thereof ———	1 W. and M. 9 & 10 W. III.	32 40	7 1
WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS, 67 WOOL-FLOCKS, WORSTED, BAY OF WOOLLEN YARN, CLOTH, SERGES, BAYS, KERSIES, SAYS, FRIZES, DRUGGETS, SHALLOONS, STUFFS, CLOTH SERGES, or any other DRAPERY made of or mix- ed with WOOL or WOOL-FLOCKS, may not be put on board any vessel or boat in <i>Ireland</i> , or imported from thence into this kingdom, but such as are of the built of <i>Great-Britain</i> or <i>Ireland</i> , and wholly owned and manned by the subjects of this king- dom or <i>Ireland</i> , and registered as under, on for- feiture of the goods or value thereof, as also of the vessel or boat, with her guns, tackle, apparel, and furniture —————	12 Geo. II.	21	6
68—Oath must be made by one of the owners, before the collector and comptroller of the Customs at the port to which she belongs, as follows: Jurat. A. B. <i>That the ship</i> ——— of ———, <i>whereof</i> ——— is at present master, being			

I N D E X.

		Year and Reign.	Chap	Sect.
	_____ built, of _____ tons, was built at _____ in the year _____, and that _____ of _____ and _____ of _____ are at present owners thereof; and that no foreigner, di- rectly or indirectly, hath any share, part, or interest therein.	12 Geo. II.	21	7
	A certificate of which oath, attested by the collector and comptroller under their hands and seals, is (after having been registered by them) to be delivered to the master of the ship for the security of her navigation; and a duplicate of the register to be immediately transmitted to the commissioners of the Cus- toms in <i>London</i> , in order to be entered in a general register to be there kept for this purpose _____			
69	No ship's name, after registering, may be changed, or the property transferred to an- other port, without registering her again, and delivering up the former register to be can- celled, under the same penalties as before directed. And in case of any alteration of property in the same port, by sale of any share, such sale must be acknowledged by indorsement on the certificate of the register before two witnesses _____	12 Geo. II.	21	8
70	WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS, WOOL-FLOCKS, WORSTED, BAY or WOOLLEN YARN, may not be packed up in <i>Great-Britain</i> or <i>Ireland</i> , in any other package but packs or trusses of leather, or pack-cloth, and marked on the outside with the respective words WOOL or YARN in large letters, not less than three inches in length, on forfeiture of the goods and pack- age, and 3 s. for every pound weight, to be paid by the owner or packer of it _____	12 Geo. II.	21	10
71	WOOL—Coverlids, Waddings, or other Manufactures of wool slightly worked, or put together so as they may be reduced to, or made use of as Wool again, or Mattrasses or Beds stuffed with combed wool, or wool fit for combing, may not be ex- ported from <i>Great-Britain</i> or <i>Ireland</i> , under the like penalties and forfeitures as for being con- cerned in the exportation of Wool _____	12 Geo. II.	21	9
72	WOOL, WOOL-FELLS, MORTLINGS, SHORTLINGS, COMBED WOOL, WOOLLEN or BAY YARN, WORSTED, YARN, CRUEL, or WOOL SLIGHTLY MANUFACTURED, may not be laden on any vessel bound to parts beyond the seas; nor laden in order to be carried coastwise, from one port of			

I N D E X.

	Year and Reign.	Chap	Sect.
<i>Great-Britain or Ireland</i> to another; unless notice be first given to the commissioners of the Customs, or to the customer or collector and comptroller of the port, from which they are intended to be sent or exported, of the quantity, quality, and package, with the marks and numbers, the ship and master's name, the name and place of abode of the owner of the goods, and the port into which they are intended to be imported, and to whom consigned; and bond be entered into, in treble the value of the goods, that they shall be landed accordingly (notice whereof to be transmitted from the customer or collector of the port from whence the same is intended to be exported, to the customer or collector and comptroller of the port into which the same is intended to be imported) and unless a licence be taken out under the hands of three of the commissioners of the Customs, or from the customer or collector and comptroller, where such bond is given for landing and carrying thereof as aforesaid; on forfeiture of the goods, together with the vessel or boat and furniture on which they are laden. The licence to be granted without any charge to the person demanding it	12 Geo. II.	21	11
73—The said bond not to be discharged, but by a certificate under the hand and seal of the customer, or collector and comptroller of the port where they are landed, of the quality, quantity, and package, the marks and numbers, with the name of the ship and master. And bonds not so discharged after six months, are to be transmitted to the commissioners of the Customs in <i>Great-Britain</i> , or to the commissioners of the Revenue in <i>Ireland</i> , who are to put them in suit immediately			
74—No other security now required by law, for goods carried coastwise, to be hereby lessened; or law in force for preventing the exportation of Wool, or other goods aforesaid, to be repealed or made void hereby	12 Geo. II.	21	12
75—None of the goods before mentioned, imported from <i>Ireland</i> or carried coastwise within this kingdom or <i>Ireland</i> , may be shipped or landed but in the presence of the proper officers, and at the lawful keys, without leave from the commissioners and officers of the Customs, on forfeiture of the goods or value thereof, and 3 s. for every pound	12 Geo. II.	21	13

I N D E X.

	Year and Reign.	Chap	Seet.
weight; to be paid by the proprietor of the goods, or any person concerned in the shipping or landing thereof			
WOOL, WOOL-FELLS, WOOL-FLOCKS, MORTLINGS, 76 SHORTLINGS, WORSTED, BAY or WOOLLEN YARN, FULLER'S EARTH, FULLING-CLAY, TOBACCO-PIPE CLAY, or any Scouring-clay or earth, transported out of Great-Britain, or any of the said goods or CLOTH, SERGE, BAYS, KERSEYS, SAYS, FRIZES, DRUGGETS, CLOTH-SERGES, SHALLOONS, or other DRAPERY STUFFS, or WOOLLEN MANUFACTURES made up or mixed with WOOL, or WOOL-FLOCKS, illegally transported out of Ireland			
Informations of seizure of any of the said goods, as forfeited by this or any other Act, are to be entered by none but <i>officers of the Customs, Excise, or Salt-duties</i> , and informations against any persons, for recovery of the penalties and forfeitures on account of the illegal transportation of the said goods, to be filed, and prosecuted only in the name of the <i>attorney general</i> , or in the name of <i>some officer of the Customs, Excise, or Salt-duties</i>	12 Geo. II.	21	14
—But this Act is not to take away the power given by any law to the commander and officer of ships of war, or the armed sloops, appointed by the Admiralty to guard against the transportation of Wool out of <i>Great-Britain or Ireland</i>			
— <i>Vide Art. 85.</i>			
77—Any officer making a collusive seizure or information of the said goods, or any fraudulent agreement, whereby the persons concerned may avoid the penalties and forfeitures incurred, forfeits 200l. and is incapable of serving in any office of the revenue; and the exporters, importers, and owners of the goods forfeit treble the value, to the use of the person who informs or sues for the same in any court of record at <i>Westminster</i> , or <i>Dublin</i> , or the court of Exchequer in <i>Scotland</i>	12 Geo. II.	21	16
78—Any person concerned therein first making a discovery, so as one of his accomplices be convicted, is to be cleared and discharged thereof; and, not being an officer of the revenue, or owner of the goods, to have the whole money recovered on conviction of the offender, the charge of prosecution being first deducted	12 Geo. II.	21	17

I N D E X.

	Year and Reign.	Chap	Sect.
WOOL, WOOL-FELLS, WOOL-FLOCKS, MORTLINGS, 79 SHORTLINGS, WORSTED, BAY or WOOLLEN YARN, CRUELS or WOOL SLIGHTLY MANU- FACTURED, or MATTRASSES or BEDS STUFFED WITH COMBED WOOL or WOOL FIT FOR COMB- ING, FULLER'S EARTH, FULLING-CLAY, TO- BACCO-PIPE CLAY, or any other SCOURING EARTH or CLAY, exported from <i>Great-Britain</i> , or any of the said goods, or CLOTH, SERGES, BAYS, KERSEYS, FRIZES, DRUGGETS, SHAL- LOONS, STUFFS, CLOTH-SERGES, or any other DRAPERY made of or mixed with WOOL manu- factured in <i>Ireland</i> , and illegally exported from thence	12 Geo. II.	21	18
Actions, suits, or informations upon this, or any other Act, may be prosecuted (except where by this Act is otherwise directed) in any court of record at <i>Westminster</i> , or in the court of Exche- quer in <i>Scotland</i> , or at the quarter-sessions of the peace, or before two justices of the peace, in a summary way, at the election of the seizer or informer, or by any law relating to the revenue of <i>Ireland</i> in that kingdom; and if the property be claimed, the <i>onus probandi</i> to lie upon the owner or claimer			
80—All penalties and forfeitures before mentioned in this Act (except where otherwise directed) to be for the use of the person who shall seize, inform, or sue for the same	12 Geo. II.	21	19
81—On condemnation of the aforesaid goods, the respective commissioners may cause them to be sold publickly to the best bidder, and the charges of condemnation and sale being first paid, the remainder is to be paid to the person who shall seize, inform, or sue for the same	12 Geo. II.	21	20
82—But if an officer makes a seizure, or carries on a prosecution to effect, by the informa- tion of any other person, such person is to have half of what is recovered by the officer	12 Geo. II.	21	21
83—If any person who may become liable to the payment of the 3 s. per pound weight, by this or any former Acts, is not able to pay it, the re- spective commissioners may cause 1 s. per pound weight of the goods, for which the offender is convicted, to be paid to the informer or prosecu- tor by their receiver-general, out of any publick money in his hands	12 Geo. II.	21	22
84—Any master, mate, or mariners belonging to any ship concerned in the illegal exportation or importation of the goods aforesaid, from <i>Great-</i>			

I N D E X.

	Year and Reign.	Chap.	Sect.
<i>Britain or Ireland</i> , giving an account within six months after the shipping the same, to the commissioners of the Customs in <i>England</i> or <i>Scotland</i> , or the commissioners of the Revenue in <i>Ireland</i> , of the name of the ship, the species and quantities of the goods, the name of the owner, exporter, or persons who act in their aid and assistance, so as they may be convicted, is to be indemnified, discharged of all penalties and forfeitures, and receive $\frac{3}{4}$ of what is recovered, clear of all charges, the other $\frac{1}{4}$ to be applied to the use of his majesty, after deducting the charge of prosecution and condemnation	12 Geo. II.	21	23
85—Every person appointed by deputation, commission, or other instrument, under the hands and seals of the commissioners of the Customs, Excise, or Salt, to act as an officer or servant under them in putting this or any Act, against the transportation of Wool, in execution, is to be esteemed an officer of the Customs, Excise, or Salt, respectively	12 Geo. II.	21	24
86—Offering or promising to bribe an officer to connive at the said illegal practices, the penalty is 300 l.	12 Geo. II.	21	25
87—Persons obstructing officers, or their assistants, in making seizures, by virtue of this Act, or who being armed or disguised, attempt to rescue any of the aforesaid goods after seizure, are to be transported for seven years	12 Geo. II.	21	26
WOOL, WOOL-FELLS, WOOL-FLOCKS, MORTLINGS, 88 SHORTLINGS, CRUELS, WORSTED, WOOLLEN and BAY-YARN, MATTRASSES, and BEDS STUFFED WITH COMBED WOOL OR WOOLFIT FOR COMBING, exported from <i>Great-Britain</i> or <i>Ireland</i> , and WOOLLEN MANUFACTURES exported from <i>Ireland</i> , insured to parts beyond the seas; the person insuring, his aiders, abettors, and assistants, forfeit 500 l. over and above all other forfeitures and penalties they are liable to, and the person insured forfeits 500 l. to the use of the informer, or person who sues for the same	12 Geo. II.	21	{ 29 30
89—The insurer first making discovery, within six months after such transaction, so as the persons concerned with him be convicted thereof, is to be acquitted of the offence, receive the whole forfeiture recovered, deducting charges of prosecution, and likewise retain the money given him for insurance. Or the person insured first making discovery as aforesaid, is to receive back what was paid	12 Geo. II.	21	31

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for the insurance, and also to have the whole forfeiture imposed on the insurer, deducting the charges of prosecution, and to be dis- charged of the forfeitures incurred			
90—The said penalties to be sued for in the name of the attorney-general, or of any of the officers of Customs, Excise, or Salt	12 Geo. II.	21	32
WOOLLEN cloths, or Old Drapery, the several sorts,			
1 pag. 303, 304. —Vide Cloths.			
2—Broad cloths white, the duty, pag 50, 304. —			
3—Exported, or shipped for exportation, before payment of the said duty, are forfeited, or their value	6 Ann.	8	2
4—And White woollen cloths made in <i>Great-Britain</i> , may be exported by any person, any law, cus- tom, prescription, or provision to the contrary notwithstanding	6 Ann.	9	1
5—Cloths, Stuffs, Stockings, or other manufac- tures of Wool made in <i>Great-Britain</i> , may be bought and exported by any persons without molestation	1 W. and M. 9 & 10 W. III.	32 40	12 1
6—Manufactures, <i>British</i> , as Cloths, Kerfies, Bays, Serges, Cottons, Stuffs, Stockings, Hats, Caps, or any other manufactures made of, or mixed with sheep or coney-wool, may be exported duty free	11 & 12 W. III.	20	1
—Vide Plantations 14.			
7—Thrumbs or Woollen-yarn may not be export- ed, upon forfeiture of double the value	8 Hen. VI.	23	1
WOOLLEN CAPS, Woollen cloths, Laces, Corfes, Ribbons, Fringes of silk and of thread, Silk twined, Silk in any wise embroidered, Laces of thread, of gold, of silk or gold, Saddles, Stirrops or Harness pertaining to saddles, Spurs, Bosses for bridles, An- dirons, Grid-irons, any manner of Locks, Ham- mers, Pinsons, Fire-tongs, Dripping-pans, Dice, Tennis-balls, Points, Purfes, Gloves, Girdles, Harness for girdles of iron, latten, steel, tin, or of alkmine, any thing wrought of any tawed lea- ther, any tawed Furs, Buskins, Shoes, Goloches or Corks, Knives, Daggers, Wood knives, Bod- kins, Sheers for taylors, Scissors, Razors, Chess- men, Playing-cards, Combs, Pattens, Pack-needles, any Painted wares, Forcers, Caskets, Rings of copper, or of latten gilt, Chafing-dishes, Hang- ing candlesticks, Chafing-balls, Sacring-bells, Rings for curtains, Ladles, Scummers, Counterfeit basons, Ewers, Hats, Brushes, Cards for wool, may not be imported by any persons, to be uttered	3 Edw. VI.	4	1, 2, 3

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or sold, in <i>Great-Britain</i> , upon forfeiture thereof, as often as they may be found in the hands of any person to be sold, except made and wrought in <i>Ireland</i> , or taken upon the seas without fraud or collusion, or wrecked ———			
WRAPPERS, <i>vide Rules</i> 14, 15, 16. <i>pag.</i> 311.			
WRECKS—Where a man, a dog, or a cat escape			
1 quick out of any ship, such ship, or any thing within it, is not to be adjudged wrecks; but the goods are to be saved and kept by the sheriff, &c. and if claimed in a year and a day, must be restored, otherwise to remain to the King, or such other person to whom wrecks belong ———	3 Edw. I. 4 Edw. I.	4 2	6 1
— <i>Vide Goods inwards</i> 51, 53. <i>Ships</i> 7 to 29. <i>Wines</i> 12.			
2—The king is to have wrecks of the sea throughout the realm, whales and great sturgeon, except in places privileged ———	17 Edw. II.	11	
3—Are not to be tried by the court of Admiralty, but by the laws of the land ———	15 Rich. II.	3	1
WRITS—Pleas or processies, or any other proceedings			
1 upon any indictment or information, at the suit of the crown, are not to be discontinued by the demise of his majesty, or his successors ———	1 Ann.	8	4
2—Commissions, processies, or proceedings in, or issued out of any court, are not to be determined by the demise of his majesty, or any King or Queen of this realm, but are to continue in full force for six months, unless superseded by the successor ———	1 Ann.	8	5, 6
—Of assistants, <i>vide Alamodes</i> 8. <i>Officers</i> 29.			
—Of delivery, <i>vide Seizures</i> 16.			
Y.			
YARDS, Masts, and Bowsprits, <i>vide Plantations</i> 9, 10, 60. <i>Wood</i> .			
—The bounty and regulations thereon, <i>pag.</i> 385, 386.			
YARN, linen, <i>vide Ireland</i> 1.			
—Brown or Raw linen-yarn made of FLAX may be imported, in <i>British</i> ships legally navigated, free of duty, from the 24th of June 1756, for 15 years, and to the end of the then next session of parliament, if duly entered and landed in the presence of the proper officers.—If any doubt arises whether such Yarn is made of FLAX or not, the <i>onus probandi</i> to lie on the importer or claimer ———	29 Geo. II.	15	{ 13 14
—Mohair, <i>vide Goods inwards</i> 9.			
—Woollen or Bay, <i>vide Plantations</i> 34. <i>Wool</i> 54, &c. <i>Woollen</i> 7.			
—Worsted may not be exported, upon forfeiture of 40 s per pound ———	3 Hen. VIII. 1 Edw. VI.	16 6	2 3
— <i>Vide Plantations</i> 34. <i>Wool</i> 54, &c.			

The several ACTS of PARLIAMENT relating to the CUSTOMS, which were granted for limited times, but having been since continued, are now in force; together with their respective continuations.

XVIII Car. II. Cap. V. Sect. XI.

An Act for the encouragement of Coynage.

GRANTED (sect. 11.) from 20 December 1666 to the 20th of December 1671, and CONTINUED as follows.

25 Car. II. ———	cap. 8. sect. 1.	from the end of that session —	} for seven years, and until the end of the first session of parliament then next following.
1 Jac. II. ———	7. —	2. from 1 August 1685 ———	
4 and 5 W. & M. —	24. —	3. from 13 February 1692 ———	
12 and 13 Will. III. —	11. —	16. from 1 June 1701 ———	
7 Ann. ———	24. —	1. from 1 March 1708 ———	
1 Geo. I. ———	43. —	1. from 1 March 1715 ———	
9 Geo. I. ———	19. —	1. from 1 March 1723 ———	
4 Geo. II. ———	12. —	1. from 1 March 1730 ———	
12 Geo. II. ———	5. —	1. from 1 March 1738 ———	}
19 Geo. II. ———	14. —	1. from 1 March 1745 ———	
27 Geo. II. ———	11. —	1. from 1 March 1754 ———	

N. B. By 9 Geo. II. cap. 23. § 9. and 27 Geo. II. cap. 11. § 3. so much of this duty as was payable on spirits is made part of the Aggregate fund, and so to continue as long as any duties, &c. composing that fund are payable.

IX and X Will. III. Cap. XXVI.

An Act to settle the Trade to *Africa*.

——— So much as relates to allowing Copper in bars imported, to be exported.

GRANTED from 24 June 1698 for thirteen years.

REVIVED and CONTINUED as follows.

12 Ann. ———	cap. 18. § 4 & 5,	revived for 14 years ———	} and to the end of the then next session of parliament.
13 Geo. I. ———	27. sect. 1.	continued for 14 years ———	
15 & 16 Geo. II. —	35. — 4. ———	for 14 years ———	
26 Geo. II. ———	32. — 2. ———	to 24 June 1758 —	

III and IV Ann. Cap. VIII. Sect. I.

An Act to permit the exportation of *Irish* linen-cloth to the plantations, and to prohibit the importation of *Scotch* linen into *Ireland*.

GRANTED from 24 June 1705 for eleven years.

CONTINUED as follows.

- 1 Geo. I. cap. 26. sect. 3. for one year.
 3 Geo. I. — 21. — 1. for so long as *British* linen shall be imported into *Ireland* duty free.

XII Ann. Cap. VIII.

An Act for encouraging the Tobacco trade.

GRANTED from 1 June 1714 for five years, and to the end of the next session.

5 Geo. I. cap. 7. sect. 1. to CONTINUE during the duties on Tobacco.

XII Ann. Cap. XVI.

An Act for the better encouragement of making Sailcloth in *Great-Britain*.

GRANTED from 21 July 1713 for seven years.

CONTINUED as follows.

5 Geo. I. — cap. 25. sect. 2. for seven years —————	} and to the end of the then next session of parli- ament.
10 Geo. I. — — 17. — 4. for seven years —————	
8 Geo. II. — — 18. — 1. to 25 March 1742 —————	
15 & 16 Geo. II. — 35. — 1. to 1 June 1747 —————	
20 Geo. II. — — 45. — 1. to 1 June 1754 —————	
27 Geo. II. — — 18. — 6. to 29 September 1760 —————	

V Geo. I. Cap. XI.

An Act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the Customs.

Sect. 3, 4, 6, 7, 8, 9, 10. were GRANTED from 25 March 1719 } and to the end
for three years ————— of the then next

Sect. 2. was GRANTED from 29 Sept. 1719 for three years — } session of parli-

Sect. 5. was GRANTED from 1 May 1719 for three years — } ament.

And CONTINUED as follows.

9 Geo. I. — cap. 8. sect. 8. for five years —————	} and to the end of the then next session of parli- ament.
2 Geo. II. — — 28. — 3. to 29 September 1734 —————	
8 Geo. II. — — 21. — 3. to 29 September 1742 —————	
15 & 16 Geo. II. — 33. — 3. to 1 June 1747 —————	
20 Geo. II. — — 47. — 5. to 1 June 1754 —————	
27 Geo. II. — — 18. — 4. to 29 September 1760 —————	

V Geo. I. Cap. XXI.

An Act for the better securing the lawful trade of his majesty's subjects to and from the *East-Indies*, and for more effectually preventing his majesty's subjects trading thither under foreign commissions.

GRANTED from the 5th and 20th of February 1718 for five years.

CONTINUED and REVIVED as follows.

9 Geo. I. cap. 26. sect. 10. continued from 25 March 1723	} and to the end of the then next session of parli- ament.
for seven years —————	
5 Geo. II. — 29. — 1. revived from 1 May 1732 for	
seven years —————	
13 Geo. II. — 18. — 4. continued to 1 June 1747 ———	
20 Geo. II. — 47. — 3. to 25 March 1780 —————	

VIII Geo. I. Cap. XV.

An Act for encouragement of the Silk manufactures of this kingdom, and for taking off several duties on merchandize exported, &c.

GRANTED from 25 March 1722 for three years.

CONTINUED as follows.

11 Geo. I. cap. 29. sect. 2. for three years —————	} and to the end of the then next session of parli- ament.
2 Geo. II. — 28. — 4. to 29 September 1734 —————	
8 Geo. II. — 18. — 2. to 25 March 1742 —————	
15 & 16 Geo. II. — 35. — 2. to 1 June 1747 —————	
20 Geo. II. — 45. — 2. to 1 June 1754 —————	
26 Geo. II. — 32. — 4. to 24 March 1758 —————	

VIII Geo. I. Cap. XVIII.

An Act to prevent clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarentine; and to subject Copper ore, of the production of the *British* plantations, to such regulations as other enumerated goods of the like production are subject.

GRANTED from 25 March 1722 for two years.

CONTINUED as follows (except what relates to quarentine).

11 Geo. I. — cap 29. sect. 4. for three years —————	} and to the end of the then next session of parli- ament.
2 Geo. II. ——— 28. — 6. to 29 September 1734 ———	
8 Geo. II. ——— 21. — 4. to 29 September 1742 ———	
15&16 Geo. II. — 33. — 4. to 1 June 1747 —————	
21 Geo. II. ——— 33. — 3. to 1 June 1754 —————	
27 Geo. II. ——— 18. — 5. to 29 September 1760 ———	

VIII Geo. I. Cap. XII. Sect. II.

An Act, giving further encouragement for the importation of Naval stores, and for other purposes therein mentioned.

GRANTED from 24 June 1722 for twenty-one years.

CONTINUED as follows.

16 Geo. II. cap. 26. sect. 2. to 24 June 1750 ———	} and to the end of the then next session of parliament.
24 Geo. II. — 57. — 11. to 1 September 1757 ———	
See 1 Geo. II. cap. 17. sect. 5.	

II Geo. II. Cap. XXXV. Sect. III to XVIII.

An Act for the better preservation of his majesty's woods in *America*, and for the encouragement of the importation of Naval stores from thence, and to encourage the importation of Masts, Yards, and Bowsprits, from that part of *Great-Britain* called *Scotland*.

GRANTED from 29 September 1729 for thirteen years.

CONTINUED as follows.

13 Geo. II. cap. 28. sect. 1. to 25 December 1750 ———	} and to the end of the then next session of parliament.
14 Geo. II. ——— 52. — 1. to 25 December 1751 ———	
25 Geo. II. ——— 35. — 2. to 25 March 1758 ———	

III Geo. II. Cap. XXVIII.

An Act, granting liberty to carry Rice from his majesty's province of *Carolina* in *America* directly to any part of *Europe* southward of *Cape Finisterre*, in ships built in and belonging to *Great-Britain*, and navigated according to law.

GRANTED from 29 September 1730 for five years.

N. B. Extended to *Georgia* by 8 Geo. II. cap. 19.

CONTINUED as follows.

8 Geo. II. — cap. 19. sect. 1. to 29 September 1742 ———	} and to the end of the then next session of parli- ament.
15&16 Geo. II. — 33. — 2. to 1 June 1747 —————	
20 Geo. II. ——— 47. — 4. to 1 June 1754 —————	
27 Geo. II. ——— 28. — 3. to 29 September 1760 ———	

IV Geo.

IV Geo. II. Cap. XXIX.

An Act for granting an allowance upon the exportation of *British*-made Gunpowder.

GRANTED from the 24th of June 1731 for five years.

CONTINUED as follows.

10 Geo. II. cap. 27. sect. 3. from 24 June 1736 for seven years	} and to the end of the then next session of parliament.
16 Geo. II. — 26. — 1. to 24 June 1750	
24 Geo. II. — 52. — 4. to 24 June 1757	

V Geo. II. Cap. VI.

An Act for reviving the duties on Salt for the term therein mentioned.

From 25 March 1732 for three years.

CONTINUED as follows.

7 Geo. II. cap. 6. sect. 1. for seven years.
 8 Geo. II. — 12. — 1. for four years.
 14 Geo. II. — 22. — 1. for seven years.
 18 Geo. II. — 5. — 1. for six years.
 26 Geo. II. — 3. — 1. for ever.

V Geo. II. Cap. XXIV.

An Act for encouraging the growth of Coffee in the *British* plantations in *America*.

GRANTED from 25 March 1735 to 25 March 1739.

CONTINUED as follows.

11 Geo. II. cap. 18. sect. 1. for seven years	} and to the end of the then next session of parliament.
19 Geo. II. — 23. — 1. for seven years	
25 Geo. II. — 35. — 1. to 25 March 1758	

V Geo. II. Cap. XXVIII.

An Act for encouraging the *Greenland* Fishery.

GRANTED from 25 December 1731 for nine years.

VI Geo. II. Cap. XXXIII. Sect. I, II, III.

For the further encouragement of the Whale-fishery carried on by his majesty's subjects.

GRANTED during the continuance of the above Act of 5 Geo. II. cap. 28.

XXII Geo. II. Cap. XLV.

For the further encouragement and enlargement of the Whale-fishery, and for continuing such laws as are therein mentioned relating thereto, and for the naturalization of such foreign protestants as shall serve, for the time therein mentioned, on board such ships as shall be fitted out for the fishery.

GRANTED from 29 September 1749 to 25 December 1757.

CONTINUED as follows.

The two first.

13 Geo. II. cap. 28. sect. 3, 4. to 25 December 1750	} and to the end of the then next session of parliament.
22 Geo. II. — 45. — 1, 2. to 25 December 1757	
28 Geo. II. cap. 20. § 1, 2, 3. to 25 December 1764	

All three.

VI Geo. II. Cap. XIII.

An Act for the better securing and encouraging the trade of his majesty's sugar colonies in *America*.

GRANTED from 24 June 1733 for five years.

CONTINUED as follows.

11 Geo. II. cap. 18. sect. 2. for seven years	_____	} and to the end of the then next session of parli- ament.
19 Geo. II. — 23. — 1. for seven years	_____	
26 Geo. II. — 32. — 5. to 24 June 1756	_____	
29 Geo. II. — 26. — 1. for three years	_____	

VII Geo. II. Cap. XVIII.

An Act for the revival of an Act, made in the 13th year of the reign of his late majesty King George the first, intituled; An Act for the free importation of Cochineal during the time therein limited, and also for the free importation of Indico.

GRANTED from 24 June 1734 for seven years.

CONTINUED as follows.

14 Geo. II. cap. 34. sect. 2. to 1 June 1747	_____	} and to the end of the then next session of parliament.
20 Geo. II. — 47. — 7. to 1 June 1754	_____	
27 Geo. II. — 18. — 2. to 29 September 1760	_____	

IX Geo. II. Cap. XXXVII.

An Act for further encouragement and regulating the manufacture of *British* failcloth, and for the more effectual securing the duties now payable on foreign failcloth imported into this kingdom.

GRANTED from 24 June 1736 for five years.

CONTINUED as follows.

13 Geo. II. cap. 28. sect. 2. to 25 December 1750	} and to the end of the then next session of parliament.
24 Geo. II. — 52. — 3. to 25 December 1757	

XII Geo. II. Cap. XXX.

An Act for granting liberty to carry Sugars, of the growth and produce of any of his majesty's sugar colonies in *America*, from the said colonies directly to foreign parts, in ships built in *Great-Britain* and navigated according to law.

GRANTED from 29 September 1739 for five years.

CONTINUED as follows.

17 Geo. II. cap. 40. sect. 9. to 24 June 1751	} and to the end of the then next session of parliament.
24 Geo. II. — 57. — 7. to 1 September 1757	

XII Geo. II. Cap. XXXVI. Sect. I, II.

An Act for prohibiting the importation of books reprinted abroad, and first composed and written and printed in *Great-Britain*.

GRANTED from 29 September 1739 for seven years.

CONTINUED as follows.

20 Geo. II. cap. 47. sect. 1. to 29 September 1754	} and to the end of the then next session of parliament.
27 Geo. II. — 18. — 1. to 29 September 1760	

XIX Geo. II. Cap. XXVII.

An Act for the more effectual securing the duties now payable on foreign-made sailcloth imported into this kingdom; and for charging all foreign-made sails with a duty; and for explaining a doubt concerning ships being obliged, at their first setting out to sea, to be furnished with one complete set of sails made of *British* sailcloth.

GRANTED from 24 June 1746 for seven years.

26 Geo. II. cap. 32. sect. 3. CONTINUED to 24 June 1758, and to the end of the then next session of parliament.

XIX Geo. II. Cap. XXXIV.

An Act for the further punishment of persons going armed or disguised, in defiance of the laws of Customs or Excise; and for indemnifying offenders against those laws, upon the terms in this Act mentioned; and for relief of the officers of the Customs in informations upon seizures.

To CONTINUE for seven years, and to the end of the then next session of parliament.

26 Geo. II. cap. 32. sect. 1. — { So much of this Act as relates to the further punishment of persons going armed, in defiance of the laws of Customs and Excise, and to the relief of officers of the Customs in informations upon seizure, is continued to 24 June 1758 ———— } and to the end of the then next session of parliament.

XXI Geo. II. Cap. XXX.

An Act to encourage the making of Indico in the *British* plantations in *America*.

GRANTED from 25 March 1749 for seven years.

28 Geo. II. cap. 25. sect. 1. CONTINUED to 25 March 1763, and to the end of the then next session of parliament.

XXIII Geo. II. Cap. XXIV.

An Act for the encouragement of the *British* White-herring fishery.

§ 6. The bounty of 3 l. per cent. given for the fums employed in the Fishery is to be paid annually for 14 years from the date of the charter.

The charter is dated 11 October 1750.

§ 16. The bounty of 30 s. per ton, given by this Act, is to be paid annually for fourteen years from the commencement of this Act, and no longer.

28 Geo. II. cap. 14. sect. 4. — { The bounties of { 3 l. per cent. and 30 s. per ton, } continued for three years longer.

XXIII Geo. II. Cap. XXXII.

An Act granting to his majesty certain duties upon such species of sailcloth as are therein mentioned, which shall be imported from *Ireland* into *Great-Britain* during the time therein limited.

To COMMENCE from 29 September 1750, and to CONTINUE so long as the bounties allowed by virtue of an Act made in *Ireland* of the 19th of his present majesty continue upon those commodities.

XXIX Geo. II Cap. XV.

An Act for granting a bounty upon certain species of *British* and *Irish* linens exported, and for taking off the duties on the importation of foreign Raw linen yarn made of flax.

GRANTED from 24 June 1756 for fifteen years, and to the end of the then next session of parliament.



A P P E N D I X;

Containing all such Alterations and Additions as have been made in regard to the Customs by the Acts of the 30th year of the reign of his Majesty King GEORGE the second.

Additional Duty on COALS exported.

BY 30 Geo. II. cap. 19. § 28. was granted from the 5th of July 1757, without limitation.

A P P R O P R I A T I O N.

(a) This Branch is made part of a fund established for the payment of annuities, at three per cent. on the principal sum of 3,000,000; and also of annuities for lives, after the rate of 1 l. 2 s. 6 d. per annum for every 100 l. of the said three millions.

COALS shipt for exportation to any part beyond the seas, except to <i>Ireland</i> , the <i>Isle of Man</i> , or his majesty's plantations, the chalder, <i>Newcastle</i> measure	}	The duty. l. s. d. 0 4 0
--	---	--------------------------------

(b) This duty is to be raised, levied, collected, and paid, in the same manner, and under such penalties and forfeitures, and by such rules, ways, and methods, as former duties payable on the exportation of Coals.

N. B. *This Branch is, over and above all other duties payable on Coals exported, described in pag. 283, 284.*

(a) 30 Geo. II. cap. 19. § 29, 31, 33, 42.

|

(b) 30 Geo. II. cap. 19. § 28.

The several Additions and Alterations which have been made by 30 Geo. II. cap. 30. in regard to The Bounty on SHIPS built for, and employed in the British WHITE-HERRING FISHERY (see pag. 369).

(a) The bounty of 1 l. 10 s. per ton, granted by 23 Geo. II. cap. 24. is repealed, and in lieu thereof is granted, for every } Bounty.
2 10 0
ton burthen, _____

(b) The said bounty of 2 l. 10 s. per ton is to be paid for the same term of years, and in such manner, and by such persons, and out of such monies, as is directed by the Acts of 23 Geo. II. cap. 24. and 28 Geo. II. cap. 14. in regard to the former bounty of 1 l. 10 s. per ton.

(c) But such nets as shall be found to be best adapted to the said Fisheries may be used, in lieu of those directed by 23 Geo. II. provided that each vessel do carry the like quantity of netting in the whole; and that the certificate required to be given by the officer appointed to examine the busses, and so much of the oath of the owners, master, &c. in regard to the nets, are varied, and made conformable to such alterations.

(d) This bounty is not to be paid till it shall appear to the satisfaction of the commissioners of the Customs, that the duty of sixpence per man per month to Greenwich-Hospital for such vessels hath been fully paid and discharged.

(e) The society of the Free British Fishery may, after the Shetland and Yarmouth fisheries are over in every year, and till the commencement of the next fishing season, use and employ in any other business such of their vessels, and no others, as shall have been really, and *bonâ fide*, employed in, and for, the whole time of the said two fisheries then last preceding.

(a) } 30 Geo. II. cap. 30. § 1.
(b) }
(c) 30 Geo. II. § 2, 3, 4.

(d) 30 Geo. II. cap. 30. § 10.
(e) 30 Geo. II. cap. 30. § 5.

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A C T S.

	Year and Reign.	Chap.	Sect.
CORN, MEAL, MALT, FLOUR, BREAD, BISCUIT, or			
11 STARCH, may not be exported out of <i>Great-Britain</i> or <i>Ireland</i> , nor laden on board any vessel or boat for that purpose, before the 25th of December 1757, on forfeiture thereof, with the vessel, &c. and furniture, and twenty shillings for every bushel of <i>Corn</i> , <i>Malt</i> , <i>Meal</i> , or <i>Flour</i> , and twelpence for every pound of <i>Bread</i> , <i>Biscuit</i> , <i>Starch</i> .—The master or mariners knowing such offence, and willingly aiding, upon conviction, to suffer three months imprisonment	30 Geo. II.	1	1
12 ——— Not to extend to prohibit the exportation of necessary provisions for ships in their respective voyages, nor the victualling ships in his majesty's service, or his majesty's forces, forts, or garisons	30 Geo. II.	1	3
13 ——— Nor to prohibit the shipping such goods coastwise, under such regulations as are directed by law for goods (liable to duties on exportation) carried coastwise	30 Geo. II.	1	4
——— See <i>Goods coastwise outwards</i> 3.			
14 ——— Nor to extend to such of the said goods as shall be exported from <i>Great-Britain</i> to <i>Ireland</i> , or from <i>Ireland</i> to <i>Great-Britain</i> , or from <i>Great-Britain</i> or <i>Ireland</i> to <i>Gibraltar</i> , or to any of the <i>British</i> colonies in <i>America</i> , which have been usually supplied with the said commodities from <i>Great-Britain</i> or <i>Ireland</i> , for the sustentation of the inhabitants of the said colonies, or for the benefit of the <i>British</i> fishery in those parts; so as the exporter becomes bound to the officer of the Customs with other sufficient security in treble the value, for exporting the goods to such respective places; and to return a certificate of their being landed, as directed by Article 24	30 Geo. II.	1	5
15 ——— Nor to prohibit the exportation of <i>Beans</i> to the <i>British</i> forts and factories in <i>Africa</i> , or for the use of the ships trading on that coast, that have been usually supplied therewith from <i>Great-Britain</i> or <i>Ireland</i> , so as like security be given as is directed in Article 14	30 Geo. II.	1	6
16 ——— Nor to prohibit the <i>East-India</i> company from exporting any of the said commodities for the support of their forts or settlements, so as like security be given as directed in Article 14	30 Geo. II.	1	7
17 ——— Nor to prohibit the transportation of <i>Wheat</i> , <i>Malt</i> , or <i>Barley</i> , from the port of <i>South-</i>			

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ampton to the islands of <i>Jersey</i> and <i>Guernsey</i> , nor <i>Wheat</i> , <i>Barley</i> , <i>Oats</i> , <i>Meal</i> , or <i>Flour</i> from <i>Southampton</i> or <i>Exeter</i> to the <i>Isle of Man</i> , for the use of the inhabitants only, so as that the quantity shipped to <i>Jersey</i> or <i>Guernsey</i> , doth not exceed in the whole 5000 quarters, and to the <i>Isle of Man</i> in the whole 2500 quarters (one moiety whereof to be exported from <i>Southampton</i> , and the other from <i>Exeter</i>) and that bonds are given, and certificates returned respectively, as directed in Art. 14 & 24	30 Geo. II.	1	8
18—Not to extend to <i>Malt</i> declared or made for exportation, on or before the fourth of December 1756, nor to any other of the commodities aforesaid, cleared out at any Custom-house in <i>Great-Britain</i> before 25 Dec. 1756	30 Geo. II.	9	13
19—The commissioners of the Customs are to lay before the two houses of parliament (at the beginning of the next sessions) an account of all Corn, &c. exported by virtue of this Act —	30 Geo. II.	1	10
20—CORN, GRAIN, MEAL, MALT, FLOUR, BREAD, BISCUIT, STARCH, BEEF, PORK, BACON, or other VICTUAL, may not, during the continuance of the present war with <i>France</i> , be exported, or loaden on board any vessel or boat to be exported, from any <i>British</i> colony in <i>America</i> [except to <i>Great-Britain</i> or <i>Ireland</i> , or from any one of the said colonies to any other, and under the restrictions in Art. 11.] on forfeiture thereof, and of 20 s. (<i>British</i> money) for every bushel of Corn, Grain, Meal, Malt, or Flour, and 12 d. (like money) for every pound of Bread, Biscuit, Starch, Beef, Pork, Bacon, or other Victual, and also of the vessel and furniture employed therein —	30 Geo. II.	9	9
21—The exporter to take out a cocket for the goods so exported as above, and to become bound, with two sufficient securities, in treble the value of the goods, to the chief officers of the Customs, or the naval-officer, &c. not to land them in any other kingdom or place; and to return a certificate of their being so landed, as directed in Art. 24. —	30 Geo. II.	9	{ 1 4
22—Not to extend to prohibit the exportation of necessary provisions for ships in their voyages, nor the victualling ships in his majesty's service, or his majesty's forces, forts, or garisons. — Nor to the exportation of Rice to any part of <i>Europe</i> to the southward of <i>Cape Finisterre</i> . — Nor to Fish or Roots exported, or carried coastwise —	30 Geo. II.	9	{ 3 11 12

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<i>Britain or Ireland</i> , giving an account within six months after the shipping the same, to the commissioners of the Customs in <i>England</i> or <i>Scotland</i> , or the commissioners of the Revenue in <i>Ireland</i> , of the name of the ship, the species and quantities of the goods, the name of the owner, exporter, or persons who act in their aid and assistance, so as they may be convicted, is to be indemnified, discharged of all penalties and forfeitures, and receive $\frac{3}{4}$ of what is recovered, clear of all charges, the other $\frac{1}{4}$ to be applied to the use of his majesty, after deducting the charge of prosecution and condemnation	12 Geo. II.	21	23
85—Every person appointed by deputation, commission, or other instrument, under the hands and seals of the commissioners of the Customs, Excise, or Salt, to act as an officer or servant under them in putting this or any Act, against the transportation of Wool, in execution, is to be esteemed an officer of the Customs, Excise, or Salt, respectively	12 Geo. II.	21	24
86—Offering or promising to bribe an officer to connive at the said illegal practices, the penalty is 300 l.	12 Geo. II.	21	25
87—Persons obstructing officers, or their assistants, in making seizures, by virtue of this Act, or who being armed or disguised, attempt to rescue any of the aforesaid goods after seizure, are to be transported for seven years	12 Geo. II.	21	26
WOOL, WOOL-FELLS, WOOL-FLOCKS, MORTLINGS, 88 SHORTLINGS, CRUELS, WORSTED, WOOLLEN and BAY-YARN, MATTRASSES, and BEDS STUFFED WITH COMBED WOOL OR WOOLFIT FOR COMBING, exported from <i>Great-Britain</i> or <i>Ireland</i> , and WOOLLEN MANUFACTURES exported from <i>Ireland</i> , insured to parts beyond the seas; the person insuring, his aiders, abettors, and assistants, forfeit 500 l. over and above all other forfeitures and penalties they are liable to, and the person insured forfeits 500 l. to the use of the informer, or person who sues for the same	12 Geo. II.	21	{ 29 30
89—The insurer first making discovery, within six months after such transaction, so as the persons concerned with him be convicted thereof, is to be acquitted of the offence, receive the whole forfeiture recovered, deducting charges of prosecution, and likewise retain the money given him for insurance. Or the person insured first making discovery as aforesaid, is to receive back what was paid	12 Geo. II.	21	31

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for the insurance, and also to have the whole forfeiture imposed on the insurer, deducting the charges of prosecution, and to be dis- charged of the forfeitures incurred _____			
90—The said penalties to be sued for in the name of the attorney-general, or of any of the officers of Customs, Excise, or Salt _____	12 Geo. II.	21	32
WOOLLEN cloths, or Old Drapery, the several sorts,			
1 pag. 303, 304. — <i>Vide Cloths.</i>			
2—Broad cloths white, the duty, pag 50, 304. —			
3—Exported, or shipped for exportation, before payment of the said duty, are forfeited, or their value _____	6 Ann.	8	2
4—And White woollen cloths made in <i>Great-Britain</i> , may be exported by any person, any law, cus- tom, prescription, or provision to the contrary notwithstanding _____	6 Ann.	9	1
5—Cloths, Stuffs, Stockings, or other manufac- tures of Wool made in <i>Great-Britain</i> , may be bought and exported by any persons without molestation _____	1 W. and M. 9 & 10 W. III.	32 40	12 1
6—Manufactures, <i>British</i> , as Cloths, Kerfies, Bays, Serges, Cottons, Stuffs, Stockings, Hats, Caps, or any other manufactures made of, or mixed with sheep or coney-wool, may be exported duty free _____	11 & 12 W. III.	20	1
— <i>Vide Plantations</i> 14.			
7—Thrumbs or Woollen-yarn may not be export- ed, upon forfeiture of double the value _____	8 Hen. VI.	23	1
WOOLLEN CAPS, Woollen cloths, Laces, Corfes, Ribbons, Fringes of silk and of thread, Silk twined, Silk in any wise embroidered, Laces of thread, of gold, of silk or gold, Saddles, Stirrops or Harness pertaining to saddles, Spurs, Bosses for bridles, An- dirons, Grid-irons, any manner of Locks, Ham- mers, Pinsons, Fire-tongs, Dripping-pans, Dice, Tennis-balls, Points, Purfes, Gloves, Girdles, Harness for girdles of iron, latten, steel, tin, or of alkmine, any thing wrought of any tawed lea- ther, any tawed Furs, Buskins, Shoes, Goloches or Corks, Knives, Daggers, Wood knives, Bod- kins, Sheers for taylors, Scissors, Razors, Cheff- men, Playing-cards, Combs, Pattens, Pack-needles, any Painted wares, Forcers, Caskets, Rings of copper, or of latten gilt, Chafing-dishes, Hang- ing candlesticks, Chafing-balls, Sacring-bells, Rings for curtains, Ladles, Scummers, Counterfeit basons, Ewers, Hats, Brushes, Cards for wool, may not be imported by any persons, to be uttered	3 Edw. VI.	4	1,2,3

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or sold, in <i>Great-Britain</i> , upon forfeiture thereof, as often as they may be found in the hands of any person to be sold, except made and wrought in <i>Ireland</i> , or taken upon the seas without fraud or collusion, or wrecked ———			
WRAPPERS, <i>vide Rules</i> 14, 15, 16. <i>pag.</i> 311.			
WRECKS—Where a man, a dog, or a cat escape			
1 quick out of any ship, such ship, or any thing within it, is not to be adjudged wrecks; but the goods are to be saved and kept by the sheriff, &c. and if claimed in a year and a day, must be restored, otherwise to remain to the King, or such other person to whom wrecks belong ———	3 Edw. I. 4 Edw. I.	4 2	6 1
— <i>Vide Goods inwards</i> 51, 53. <i>Ships</i> 7 to 29. <i>Wines</i> 12.			
2—The king is to have wrecks of the sea throughout the realm, whales and great sturgeon, except in places privileged ———	17 Edw. II.	11	
3—Are not to be tried by the court of Admiralty, but by the laws of the land ———	15 Rich. II.	3	1
WRITS—Pleas or processses, or any other proceedings			
1 upon any indictment or information, at the suit of the crown, are not to be discontinued by the demise of his majesty, or his successors ———	1 Ann.	8	4
2—Commissions, processses, or proceedings in, or issued out of any court, are not to be determined by the demise of his majesty, or any King or Queen of this realm, but are to continue in full force for six months, unless superseded by the successor ———	1 Ann.	8	5, 6
—Of assistants, <i>vide Alamodes</i> 8. <i>Officers</i> 29.			
—Of delivery, <i>vide Seizures</i> 16.			
Y.			
YARDS, Masts, and Bowsprits, <i>vide Plantations</i> 9, 10, 60. <i>Wood</i> .			
—The bounty and regulations thereon, <i>pag.</i> 385, 386.			
YARN, linen, <i>vide Ireland</i> 1.			
—Brown or Raw linen-yarn made of FLAX may be imported, in <i>British</i> ships legally navigated, free of duty, from the 24th of June 1756, for 15 years, and to the end of the then next session of parliament, if duly entered and landed in the presence of the proper officers.—If any doubt arises whether such Yarn is made of FLAX or not, the <i>onus probandi</i> to lie on the importer or claimer ———	29 Geo. II.	15	{ 13 14
—Mohair, <i>vide Goods inwards</i> 9.			
—Woollen or Bay, <i>vide Plantations</i> 34. <i>Wool</i> 54, &c. <i>Woollen</i> 7.			
—Worsted may not be exported, upon forfeiture of 40 s per pound ———	3 Hen. VIII. 1 Edw. VI.	16 6	2 3
— <i>Vide Plantations</i> 34. <i>Wool</i> 54, &c.			

The several ACTS of PARLIAMENT relating to the CUSTOMS, which were granted for limited times, but having been since continued, are now in force; together with their respective continuations.

XVIII Car. II. Cap. V. Sect. XI.

An Act for the encouragement of Coynage.

GRANTED (sect. 11.) from 20 December 1666 to the 20th of December 1671, and CONTINUED as follows.

25 Car. II.	cap. 8.	sect. 1.	from the end of that session —	} for seven years, and until the end of the first session of parliament then next following.
1 Jac. II.	—	7.	— 2. from 1 August 1685 —	
4 and 5 W. & M.	— 24.	—	3. from 13 February 1692 —	
12 and 13 Will. III.	— 11.	—	16. from 1 June 1701 —	
7 Ann.	— 24.	—	1. from 1 March 1708 —	
1 Geo. I.	— 43.	—	1. from 1 March 1715 —	
9 Geo. I.	— 19.	—	1. from 1 March 1723 —	
4 Geo. II.	— 12.	—	1. from 1 March 1730 —	
12 Geo. II.	— 5.	—	1. from 1 March 1738 —	}
19 Geo. II.	— 14.	—	1. from 1 March 1745 —	
27 Geo. II.	— 11.	—	1. from 1 March 1754 —	

N. B. By 9 Geo. II. cap. 23. § 9. and 27 Geo. II. cap. 11. § 3. so much of this duty as was payable on spirits is made part of the Aggregate fund, and so to continue as long as any duties, &c. composing that fund are payable.

IX and X Will. III. Cap. XXVI.

An Act to settle the Trade to *Africa*.

— So much as relates to allowing Copper in bars imported, to be exported.

GRANTED from 24 June 1698 for thirteen years.

REVIVED and CONTINUED as follows.

12 Ann.	cap. 18.	§ 4 & 5.	revived for 14 years —	} and to the end of the then next session of parliament.
13 Geo. I.	— 27.	sect. 1.	continued for 14 years —	
15 & 16 Geo. II.	— 35.	— 4.	— for 14 years —	
26 Geo. II.	— 32.	— 2.	— to 24 June 1758 —	

III and IV Ann. Cap. VIII. Sect. I.

An Act to permit the exportation of *Irish* linen-cloth to the plantations, and to prohibit the importation of *Scotch* linen into *Ireland*.

GRANTED from 24 June 1705 for eleven years.

CONTINUED as follows.

1 Geo. I.	cap. 26.	sect. 3.	for one year.
3 Geo. I.	— 21.	— 1.	for so long as <i>British</i> linen shall be imported into <i>Ireland</i> duty free.

XII Ann. Cap. VIII.

An Act for encouraging the Tobacco trade.

GRANTED from 1 June 1714 for five years, and to the end of the next session.

5 Geo. I. cap. 7. sect. 1. to CONTINUE during the duties on Tobacco.

XII Ann. Cap. XVI.

An Act for the better encouragement of making Sailcloth in *Great-Britain*.

GRANTED from 21 July 1713 for seven years.

CONTINUED as follows.

5 Geo. I. — cap. 25. sect. 2. for seven years —————	} and to the end of the then next session of parli- ament.
10 Geo. I. — — 17. — 4. for seven years —————	
8 Geo. II. — — 18. — 1. to 25 March 1742 —————	
15&16 Geo. II. — 35. — 1. to 1 June 1747 —————	
20 Geo. II. — — 45. — 1. to 1 June 1754 —————	
27 Geo. II. — — 18. — 6. to 29 September 1760 —————	

V Geo. I. Cap. XI.

An Act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the Customs.

Sect. 3, 4, 6, 7, 8, 9, 10. were GRANTED from 25 March 1719 } and to the end
for three years ————— } of the then next
session of parli-
ament.

Sect. 2. was GRANTED from 29 Sept. 1719 for three years —

Sect. 5. was GRANTED from 1 May 1719 for three years —

And CONTINUED as follows.

9 Geo. I. — cap. 8. sect. 8. for five years —————	} and to the end of the then next session of parli- ament.
2 Geo. II. — — 28. — 3. to 29 September 1734 —————	
8 Geo. II. — — 21. — 3. to 29 September 1742 —————	
15&16 Geo. II. — 33. — 3. to 1 June 1747 —————	
20 Geo. II. — — 47. — 5. to 1 June 1754 —————	
27 Geo. II. — — 18. — 4. to 29 September 1760 —————	

V Geo. I. Cap. XXI.

An Act for the better securing the lawful trade of his majesty's subjects to and from the *East-Indies*, and for more effectually preventing his majesty's subjects trading thither under foreign commissions.

GRANTED from the 5th and 20th of February 1718 for five years.

CONTINUED and REVIVED as follows.

9 Geo. I. cap. 26. sect. 10. continued from 25 March 1723 } for seven years —————	} and to the end of the then next session of parli- ament.
5 Geo. II. — 29. — 1. revived from 1 May 1732 for } seven years —————	
13 Geo. II. — 18. — 4. continued to 1 June 1747 ————	
20 Geo. II. — 47. — 3. to 25 March 1780 —————	

VIII Geo. I. Cap. XV.

An Act for encouragement of the Silk manufactures of this kingdom, and for taking off several duties on merchandize exported, &c.

GRANTED from 25 March 1722 for three years.

CONTINUED as follows.

11 Geo. I. cap. 29. sect. 2. for three years —————	} and to the end of the then next session of parli- ament.
2 Geo. II. — 28. — 4. to 29 September 1734 —————	
8 Geo. II. — 18. — 2. to 25 March 1742 —————	
15&16 Geo. II. — 35. — 2. to 1 June 1747 —————	
20 Geo. II. — 45. — 2. to 1 June 1754 —————	
26 Geo. II. — 32. — 4. to 24 March 1758 —————	

VIII Geo. I. Cap. XVIII.

An Act to prevent clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarentine; and to subject Copper ore, of the production of the *British* plantations, to such regulations as other enumerated goods of the like production are subject.

GRANTED from 25 March 1722 for two years.

CONTINUED as follows (except what relates to quarentine).

11 Geo. I. — cap 29. sect. 4. for three years —————	} and to the end of the then next session of parli- ament.
2 Geo. II. ——— 28. — 6. to 29 September 1734 ———	
8 Geo. II. ——— 21. — 4. to 29 September 1742 ———	
15&16 Geo. II. — 33. — 4. to 1 June 1747 —————	
21 Geo. II. ——— 33. — 3. to 1 June 1754 —————	
27 Geo. II. ——— 18. — 5. to 29 September 1760 ———	

VIII Geo. I. Cap. XII. Sect. II.

An Act, giving further encouragement for the importation of Naval stores, and for other purposes therein mentioned.

GRANTED from 24 June 1722 for twenty-one years.

CONTINUED as follows.

16 Geo. II. cap. 26. sect. 2. to 24 June 1750 ——— } and to the end of the then
 24 Geo. II. — 57. — 11. to 1 September 1757 } next session of parliament.
 See 1 Geo. II. cap. 17. sect. 5.

II Geo. II. Cap. XXXV. Sect. III to XVIII.

An Act for the better preservation of his majesty's woods in *America*, and for the encouragement of the importation of Naval stores from thence, and to encourage the importation of Masts, Yards, and Bowsprits, from that part of *Great-Britain* called *Scotland*.

GRANTED from 29 September 1729 for thirteen years.

CONTINUED as follows.

13 Geo. II. cap. 28. sect. 1. to 25 December 1750 ———	} and to the end of the then next session of parliament.
14 Geo. II. ——— 52. — 1. to 25 December 1751 ———	
25 Geo. II. ——— 35. — 2. to 25 March 1758 ———	

III Geo. II. Cap. XXVIII.

An Act, granting liberty to carry Rice from his majesty's province of *Carolina* in *America* directly to any part of *Europe* southward of *Cape Finisterre*, in ships built in and belonging to *Great-Britain*, and navigated according to law.

GRANTED from 29 September 1730 for five years.

N. B. Extended to *Georgia* by 8 Geo. II. cap. 19.

CONTINUED as follows.

8 Geo. II. — cap. 19. sect. 1. to 29 September 1742 ———	} and to the end of the then next session of parli- ament.
15&16 Geo. II. — 33. — 2. to 1 June 1747 —————	
20 Geo. II. ——— 47. — 4. to 1 June 1754 —————	
27 Geo. II. ——— 28. — 3. to 29 September 1760 ———	

IV Geo.

IV Geo. II. Cap. XXIX.

An Act for granting an allowance upon the exportation of *British*-made Gunpowder.

GRANTED from the 24th of June 1731 for five years.

CONTINUED as follows.

10 Geo. II. cap. 27. sect. 3. from 24 June 1736 for seven years	} and to the end of the then next session of parliament.
16 Geo. II. — 26. — 1. to 24 June 1750	
24 Geo. II. — 52. — 4. to 24 June 1757	

V Geo. II. Cap. VI.

An Act for reviving the duties on Salt for the term therein mentioned.

From 25 March 1732 for three years.

CONTINUED as follows.

7 Geo. II. cap. 6. sect. 1. for seven years.
 8 Geo. II. — 12. — 1. for four years.
 14 Geo. II. — 22. — 1. for seven years.
 18 Geo. II. — 5. — 1. for six years.
 26 Geo. II. — 3. — 1. for ever.

V Geo. II. Cap. XXIV.

An Act for encouraging the growth of Coffee in the *British* plantations in *America*.

GRANTED from 25 March 1735 to 25 March 1739.

CONTINUED as follows.

11 Geo. II. cap. 18. sect. 1. for seven years	} and to the end of the then next session of parliament.
19 Geo. II. — 23. — 1. for seven years	
25 Geo. II. — 35. — 1. to 25 March 1758	

V Geo. II. Cap. XXVIII.

An Act for encouraging the *Greenland* Fishery.

GRANTED from 25 December 1731 for nine years.

VI Geo. II. Cap. XXXIII. Sect. I, II, III.

For the further encouragement of the Whale-fishery carried on by his majesty's subjects.

GRANTED during the continuance of the above Act of 5 Geo. II. cap. 28.

XXII Geo. II. Cap. XLV.

For the further encouragement and enlargement of the Whale-fishery, and for continuing such laws as are therein mentioned relating thereto, and for the naturalization of such foreign protestants as shall serve, for the time therein mentioned, on board such ships as shall be fitted out for the fishery.

GRANTED from 29 September 1749 to 25 December 1757.

CONTINUED as follows.

The two first.

13 Geo. II. cap. 28. sect. 3, 4. to 25 December 1750	} and to the end of the then next session of parliament.
22 Geo. II. — 45. — 1, 2. to 25 December 1757	
28 Geo. II. cap. 20. § 1, 2, 3. to 25 December 1764	

All three.

VI Geo. II. Cap. XIII.

An Act for the better securing and encouraging the trade of his majesty's sugar colonies in *America*.

GRANTED from 24 June 1733 for five years.

CONTINUED as follows.

11 Geo. II. cap. 18. sect. 2. for seven years	_____	} and to the end of the then next session of parli- ament.
19 Geo. II. — 23. — 1. for seven years	_____	
26 Geo. II. — 32. — 5. to 24 June 1756	_____	
29 Geo. II. — 26. — 1. for three years	_____	

VII Geo. II. Cap. XVIII.

An Act for the revival of an Act, made in the 13th year of the reign of his late majesty King George the first, intituled; An Act for the free importation of Cochineal during the time therein limited, and also for the free importation of Indico.

GRANTED from 24 June 1734 for seven years.

CONTINUED as follows.

14 Geo. II. cap. 34. sect. 2. to 1 June 1747	_____	} and to the end of the then next session of parliament.
20 Geo. II. — 47. — 7. to 1 June 1754	_____	
27 Geo. II. — 18. — 2. to 29 September 1760	_____	

IX Geo. II. Cap. XXXVII.

An Act for further encouragement and regulating the manufacture of *British* failcloth, and for the more effectual securing the duties now payable on foreign failcloth imported into this kingdom.

GRANTED from 24 June 1736 for five years.

CONTINUED as follows.

13 Geo. II. cap. 28. sect. 2. to 25 December 1750	} and to the end of the then next session of parliament.
24 Geo. II. — 52. — 3. to 25 December 1757	

XII Geo. II. Cap. XXX.

An Act for granting liberty to carry Sugars, of the growth and produce of any of his majesty's sugar colonies in *America*, from the said colonies directly to foreign parts, in ships built in *Great-Britain* and navigated according to law.

GRANTED from 29 September 1739 for five years.

CONTINUED as follows.

17 Geo. II. cap. 40. sect. 9. to 24 June 1751	} and to the end of the then next session of parliament.
24 Geo. II. — 57. — 7. to 1 September 1757	

XII Geo. II. Cap. XXXVI. Sect. I, II.

An Act for prohibiting the importation of books reprinted abroad, and first composed and written and printed in *Great-Britain*.

GRANTED from 29 September 1739 for seven years.

CONTINUED as follows.

20 Geo. II. cap. 47. sect. 1. to 29 September 1754	} and to the end of the then next session of parliament.
27 Geo. II. — 18. — 1. to 29 September 1760	

XIX Geo. II. Cap. XXVII.

An Act for the more effectual securing the duties now payable on foreign-made sailcloth imported into this kingdom; and for charging all foreign-made sails with a duty; and for explaining a doubt concerning ships being obliged, at their first setting out to sea, to be furnished with one complete set of sails made of *British* sailcloth.

GRANTED from 24 June 1746 for seven years.

26 Geo. II. cap. 32. sect. 3. CONTINUED to 24 June 1758, and to the end of the then next session of parliament.

XIX Geo. II. Cap. XXXIV.

An Act for the further punishment of persons going armed or disguised, in defiance of the laws of Customs or Excise; and for indemnifying offenders against those laws, upon the terms in this Act mentioned; and for relief of the officers of the Customs in informations upon seizures.

To CONTINUE for seven years, and to the end of the then next session of parliament.

26 Geo. II. cap. 32. sect. 1. — { So much of this Act as relates to the further punishment of persons going armed, in defiance of the laws of Customs and Excise, and to the relief of officers of the Customs in informations upon seizure, is continued to 24 June 1758 ———— } and to the end of the then next session of parliament.

XXI Geo. II. Cap. XXX.

An Act to encourage the making of Indico in the *British* plantations in *America*.

GRANTED from 25 March 1749 for seven years.

28 Geo. II. cap. 25. sect. 1. CONTINUED to 25 March 1763, and to the end of the then next session of parliament.

XXIII Geo. II. Cap. XXIV.

An Act for the encouragement of the *British* White-herring fishery.

§ 6. The bounty of 3 l. per cent. given for the fums employed in the Fishery is to be paid annually for 14 years from the date of the charter.

The charter is dated 11 October 1750.

§ 16. The bounty of 30 s. per ton, given by this Act, is to be paid annually for fourteen years from the commencement of this Act, and no longer.

28 Geo. II. cap. 14. sect. 4. — { The bounties of { 3 l. per cent. and 30 s. per ton, } continued for three years longer.

XXIII Geo. II. Cap. XXXII.

An Act granting to his majesty certain duties upon such species of sailcloth as are therein mentioned, which shall be imported from *Ireland* into *Great-Britain* during the time therein limited.

To COMMENCE from 29 September 1750, and to CONTINUE so long as the bounties allowed by virtue of an Act made in *Ireland* of the 19th of his present majesty continue upon those commodities.

XXIX Geo. II. Cap. XV.

An Act for granting a bounty upon certain species of *British* and *Irish* linens exported, and for taking off the duties on the importation of foreign Raw linen yarn made of flax.

GRANTED from 24 June 1756 for fifteen years, and to the end of the then next session of parliament.



A P P E N D I X;

Containing all such Alterations and Additions as have been made in regard to the Customs by the Acts of the 30th year of the reign of his Majesty King GEORGE the second.

Additional Duty on COALS exported.

BY 30 Geo. II. cap. 19. § 28. was granted from the 5th of July 1757, without limitation.

A P P R O P R I A T I O N.

(a) This Branch is made part of a fund established for the payment of annuities, at three per cent. on the principal sum of 3,000,000; and also of annuities for lives, after the rate of 1 l. 2 s. 6 d. per annum for every 100 l. of the said three millions.

	The duty.						
COALS shipt for exportation to any part beyond the seas, except to <i>Ireland</i> , the <i>Isle of Man</i> , or his majesty's plantations, the chalder, <i>Newcastle</i> measure	} <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">l.</td> <td style="text-align: right;">s.</td> <td style="text-align: right;">d.</td> </tr> <tr> <td style="text-align: right;">0</td> <td style="text-align: right;">4</td> <td style="text-align: right;">0</td> </tr> </table>	l.	s.	d.	0	4	0
l.	s.	d.					
0	4	0					

(b) This duty is to be raised, levied, collected, and paid, in the same manner, and under such penalties and forfeitures, and by such rules, ways, and methods, as former duties payable on the exportation of Coals.

N. B. *This Branch is, over and above all other duties payable on Coals exported, described in pag. 283, 284.*

(a) 30 Geo. II. cap. 19. § 29, 31, 33, 42.

(b) 30 Geo. II. cap. 19. § 28.

The several Additions and Alterations which have been made by 30 Geo. II. cap. 30. in regard to The Bounty on SHIPS built for, and employed in the British WHITE-HERRING FISHERY (see pag. 369).

(a) The bounty of 1 l. 10 s. per ton, granted by 23 Geo. II. cap. 24. is repealed, and in lieu thereof is granted, for every } Bounty.
2 10 0
ton burthen, _____

(b) The said bounty of 2 l. 10 s. per ton is to be paid for the same term of years, and in such manner, and by such persons, and out of such monies, as is directed by the Acts of 23 Geo. II. cap. 24. and 28 Geo. II. cap. 14. in regard to the former bounty of 1 l. 10 s. per ton.

(c) But such nets as shall be found to be best adapted to the said Fisheries may be used, in lieu of those directed by 23 Geo. II. provided that each vessel do carry the like quantity of netting in the whole; and that the certificate required to be given by the officer appointed to examine the buffes, and so much of the oath of the owners, master, &c. in regard to the nets, are varied, and made conformable to such alterations.

(d) This bounty is not to be paid till it shall appear to the satisfaction of the commissioners of the Customs, that the duty of sixpence per man per month to Greenwich-Hospital for such vessels hath been fully paid and discharged.

(e) The society of the Free British Fishery may, after the Shetland and Yarmouth fisheries are over in every year, and till the commencement of the next fishing season, use and employ in any other business such of their vessels, and no others, as shall have been really, and *bonâ fide*, employed in, and for, the whole time of the said two fisheries then last preceding.

(a) } 30 Geo. II. cap. 30. § 1.
(b) }
(c) 30 Geo. II. § 2, 3, 4.

(d) 30 Geo. II. cap. 30. § 10.
(e) 30 Geo. II. cap. 30. § 5.

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A C T S.

	Year and Reign.	Chap.	Sect.
CORN, MEAL, MALT, FLOUR, BREAD, BISCUIT, or			
11 STARCH, may not be exported out of <i>Great-Britain</i> or <i>Ireland</i> , nor laden on board any vessel or boat for that purpose, before the 25th of December 1757, on forfeiture thereof, with the vessel, &c. and furniture, and twenty shillings for every bushel of <i>Corn</i> , <i>Malt</i> , <i>Meal</i> , or <i>Flour</i> , and twelpence for every pound of <i>Bread</i> , <i>Biscuit</i> , <i>Starch</i> .—The master or mariners knowing such offence, and willingly aiding, upon conviction, to suffer three months imprisonment	30 Geo. II.	1	1
12 ——— Not to extend to prohibit the exportation of necessary provisions for ships in their respective voyages, nor the victualling ships in his majesty's service, or his majesty's forces, forts, or garisons	30 Geo. II.	1	3
13 ——— Nor to prohibit the shipping such goods coastwise, under such regulations as are directed by law for goods (liable to duties on exportation) carried coastwise	30 Geo. II.	1	4
——— See <i>Goods coast-wise outwards</i> 3.			
14 ——— Nor to extend to such of the said goods as shall be exported from <i>Great-Britain</i> to <i>Ireland</i> , or from <i>Ireland</i> to <i>Great-Britain</i> , or from <i>Great-Britain</i> or <i>Ireland</i> to <i>Gibraltar</i> , or to any of the <i>British</i> colonies in <i>America</i> , which have been usually supplied with the said commodities from <i>Great-Britain</i> or <i>Ireland</i> , for the sustentation of the inhabitants of the said colonies, or for the benefit of the <i>British</i> fishery in those parts; so as the exporter becomes bound to the officer of the Customs with other sufficient security in treble the value, for exporting the goods to such respective places; and to return a certificate of their being landed, as directed by Article 24	30 Geo. II.	1	5
15 ——— Nor to prohibit the exportation of <i>Beans</i> to the <i>British</i> forts and factories in <i>Africa</i> , or for the use of the ships trading on that coast, that have been usually supplied therewith from <i>Great-Britain</i> or <i>Ireland</i> , so as like security be given as is directed in Article 14	30 Geo. II.	1	6
16 ——— Nor to prohibit the <i>East-India</i> company from exporting any of the said commodities for the support of their forts or settlements, so as like security be given as directed in Article 14	30 Geo. II.	1	7
17 ——— Nor to prohibit the transportation of <i>Wheat</i> , <i>Malt</i> , or <i>Barley</i> , from the port of <i>South-</i>			

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	Year and Reign.	Chap	Sect.
<i>Southampton</i> to the islands of <i>Jersey</i> and <i>Guernsey</i> , nor <i>Wheat</i> , <i>Barley</i> , <i>Oats</i> , <i>Meal</i> , or <i>Flour</i> from <i>Southampton</i> or <i>Exeter</i> to the <i>Isle of Man</i> , for the use of the inhabitants only, so as that the quantity shipped to <i>Jersey</i> or <i>Guernsey</i> , doth not exceed in the whole 5000 quarters, and to the <i>Isle of Man</i> in the whole 2500 quarters (one moiety whereof to be exported from <i>Southampton</i> , and the other from <i>Exeter</i>) and that bonds are given, and certificates returned respectively, as directed in Art. 14 & 24	30 Geo. II.	1	8
18—Not to extend to <i>Malt</i> declared or made for exportation, on or before the fourth of December 1756, nor to any other of the commodities aforesaid, cleared out at any Custom-house in <i>Great-Britain</i> before 25 Dec. 1756	30 Geo. II.	9	13
19—The commissioners of the Customs are to lay before the two houses of parliament (at the beginning of the next sessions) an account of all Corn, &c. exported by virtue of this Act —	30 Geo. II.	1	10
CORN, GRAIN, MEAL, MALT, FLOUR, BREAD, BISCUIT, STARCH, BEEF, PORK, BACON, or other VICTUAL, may not, during the continuance of the present war with <i>France</i> , be exported, or loaden on board any vessel or boat to be exported, from any <i>British</i> colony in <i>America</i> [except to <i>Great-Britain</i> or <i>Ireland</i> , or from any one of the said colonies to any other, and under the restrictions in Art. 11.] on forfeiture thereof, and of 20 s. (<i>British</i> money) for every bushel of Corn, Grain, Meal, Malt, or Flour, and 12 d. (like money) for every pound of Bread, Biscuit, Starch, Beef, Pork, Bacon, or other Victual, and also of the vessel and furniture employed therein —	30 Geo. II.	1	9
20—The exporter to take out a cocket for the goods so exported as above, and to become bound, with two sufficient securities, in treble the value of the goods, to the chief officers of the Customs, or the naval-officer, &c. not to land them in any other kingdom or place; and to return a certificate of their being so landed, as directed in Art. 24. —	30 Geo. II.	9	{ 1 4
21—Not to extend to prohibit the exportation of necessary provisions for ships in their voyages, nor the victualling ships in his majesty's service, or his majesty's forces, forts, or garisons. — Nor to the exportation of Rice to any part of <i>Europe</i> to the southward of <i>Cape Finisterre</i> . — Nor to Fish or Roots exported, or carried coastwise —	30 Geo. II.	9	4
22—	30 Geo. II.	9	{ 3 11 12

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23—Nor to extend to any commodities cleared out of any Customhouse in the plantations before 25 March 1757 —————	30 Geo. II.	9	8
24—Certificates of landing the goods must be returned to the officer who took the security, under the hands and seals of the collector, comptroller, or chief officer of the Customs; or if no such, of the naval or other principal officer of the place where the goods are landed, viz. from <i>America</i> and the <i>Isle of Man</i> , within 18 months; from <i>Gibraltar</i> , within 12 months; from <i>Jersey</i> or <i>Guernsey</i> , within six months; from <i>Great-Britain</i> to <i>Ireland</i> , or from <i>Ireland</i> to <i>Great-Britain</i> , within six months; from <i>Great-Britain</i> or <i>Ireland</i> to the plantations, within 18 months; from one colony to another, or from any place in one colony to any other place in the same colony, within 12 months after the dates of the respective bonds —————	30 Geo. II.	1	5, 12
	30 Geo. II.	9	4 9 10 13
25—Officer granting a false certificate, forfeits 200 l. and to lose his employment, and be incapable of any office in the Customs.—Counterfeiting or erasing such certificates, or knowingly publishing thereof, to forfeit 200 l. and the certificate to be void —————	30 Geo. II.	1	5
	30 Geo. II.	9	4
26—Officers in the plantations suspecting the certificate returned to them to be false, are not to vacate the bond till they have had information thereof from the person who appears to have signed it —————	30 Geo. II.	9	5
27—But if the bonds in any case are not prosecuted within three years, they are to be void —————	30 Geo. II.	1	5
	30 Geo. II.	9	7
28—Officers of the Customs, or persons authorized by the commissioners of the Treasury, may seize any goods attempted to be exported contrary to the true intent of these Acts, together with the vessels in which they shall be found —————	30 Geo. II.	1	2
	30 Geo. II.	9	2
29—Penalties and forfeitures for offences committed in { <i>England</i> —to be recovered in any court of record at <i>Westminster</i> , or before justices of assize, or at the great session in <i>Wales</i> , or at any general quarter-session for the county or place where the offence is committed ————— <i>Scotland</i> —in the court of Sessions or Exchequer <i>Ireland</i> —in the courts of record in <i>Dublin</i> , or at the general quarter-sessions ————— <i>America</i> , or <i>British</i> dominions } in the high court of Admiralty, or other chief court of civil or criminal jurisdiction in <i>Europe</i> ————— } One moiety to the king, and the other to the prosecutor —————	30 Geo. II.	1	1
	30 Geo. II.	9	4

I N D E X.

30—His majesty, by proclamation in the Gazette, or by order of council, may permit the exportation, either from *Great-Britain, Ireland*, or the plantations, to any place, without being subject to the above regulations ———

CORN or FLOUR, any time before the 15th of November 1757, may be imported into *Great-Britain*, in ships belonging to *Great-Britain*, or to any state in amity with his majesty, DUTY FREE —

CORN, GRAIN, MEAL, BREAD, BISCUIT, or FLOUR, taken from the enemy, and brought into this kingdom before the 15th of November 1757, may be landed DUTY FREE ———

33—Provided due entries be made thereof, otherwise to be subject to duties as before ———

34—Such Corn or Flour, and such Corn, Grain, Meal, Bread, Biscuit or Flour, may be carried coastwise, under such regulations as for Corn of the growth of this kingdom ———

GOODS INWARDS—Persons guilty of illegal running, concealing, or carrying Wool or other goods unaccustomed, &c. or who have been armed with fire-arms, or other weapons, in order to assist such offenders, or who have been guilty of rescuing goods after seizure, or of any act whereby they may be deemed runners of goods within the intent and meaning of any law now in force, or who have been guilty of beating, or hindering any officer of Customs or Excise in the execution of their duty, or assisting therein, before the first of May 1757, are hereby acquitted of every such offence, concerning which no suit, &c. has been commenced, nor composition made before that time; provided that such person, before he be apprehended or prosecuted, and before the first of December 1757, shall enter himself as a common sailor, and actually, and *bonâ fide*, do duty as such in his majesty's fleet for three years, unless he shall be sooner duly discharged ———

88—Any person so entering himself shall, before the 1st of December 1757, register his name, employment, and place of abode, with the clerk of the peace of the county or division where he resides, and sign such register, signifying that he claims the benefit of this Act, and mentioning the name of the commission officer with whom he entered himself ———

89—The clerk of the peace to transmit from time to time, to the commissioners of the

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30 Geo. II.	1	11
30 Geo. II.	9	9
30 Geo. II.	7	1, 2
30 Geo. II.	9	14
30 Geo. II.	14	1
30 Geo. II.	29	1

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	Customs and Excise, an account of all persons so registered			
90	Persons so entering themselves, and claiming the benefit of this Act, who shall afterwards be guilty of the like offences, or who shall desert from the service, or procure an undue discharge therefrom within the said three years, shall be subject to such penalties, as if this Act had never been made	30 Geo. II.	29	2
91	Officers of the navy collusively suffering any person to avoid actual service, to forfeit 500 l. and the persons to lose the benefit of this Act	30 Geo. II.	29	3
92	Persons so entering themselves are disabled from bringing, or maintaining any action against the officers of Customs or Excise, or any persons who have been assisting to such officers, for offences intended to be discharged by this Act	30 Geo. II.	29	4
93	Persons having so entered themselves, shall not, during the term of three years, be liable to be apprehended or prosecuted, on account of any offences intended to be released by this Act, unless they desert the service	30 Geo. II.	29	5
IRON—All the regulations of an Act of the 23d of				
12	Geo. II. cap. 29. as far as they relate to the importation of Bar-iron, made in any of his majesty's colonies in <i>America</i> , into the port of <i>London</i> FREE OF DUTY, are extended to such Iron imported into any port of <i>Great-Britain</i>			
13	But the clause in the said Act not permitting Bar-iron to be carried coastwise, unless mention be made in the certificate granted for that purpose, of the day when, and the name of the person by whom the duties were paid	30 Geo. II.	16	{ 1 2 3 4
14	And the clause prohibiting carrying by land Bar-iron imported into <i>London</i> beyond ten miles from any part of the said port; and so much of the said Act as relates to the stamping of Bar-iron in the port of <i>London</i> , imported from any of his majesty's colonies in <i>America</i>			
Are repealed —				
See { Branch 9, Article 23.				
{ Iron in the Rates, pag. 177, and 178.				
{ Iron in the Index, Article 7, 9, 10, 11.				

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The several particular Branches of the Revenue, at present payable to his Majesty in *Great-Britain*, upon Goods and Merchandizes imported, exported, and brought coastwise; the which are distinguished by the following denominations :

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5 PRIZE goods of the product of <i>France</i> , or any dominions belonging to the crown of <i>France</i> , brought hither by any of his majesty's ships of war or privateers (during the present war) may be secured in warehouses under the King's locks, at the expence of the captors, subject to the following regulations and duties: Wines and Vinegar, the ton, to pay 3 <i>l.</i> 0 <i>s.</i> 0 <i>d.</i> All other goods (except <i>military</i> or <i>ship stores</i> , which are exempted from any duty) taken by any of his majesty's ships of war, to pay the half subsidy, and the subsidy 1747; or if taken by a private ship of war, to pay the half subsidy, and no more; which duties are to be paid for such goods as have been, or shall be taken since the declaration of war, on admission into the warehouses, and not to be drawn back on exportation	30 Geo. II.	18	1, 3
6 But the said half subsidy, and subsidy 1747, is to be payable, <i>ad valorem</i> , upon the oath of the captor or agent (subject to the penalties, &c. of 11 Geo. I.) for the following goods: Woollen and Silk manufactures, Hats, Handkerchiefs, Checks, Knives, and Nails	30 Geo. II.	18	2
7 May be exported directly out of such warehouse, without payment of any further duty of Customs or Excise (but if taken before the declaration of war, without payment of any duty whatsoever) by any persons, the exporters giving security for exporting the same, or double the value of the goods, and that they shall not be reloaded in any part of <i>Great-Britain</i> , or the islands of <i>Guernsey</i> , <i>Jersey</i> , <i>Alderney</i> , <i>Sark</i> , or <i>Man</i>	30 Geo. II.	18	4
8 Taken out of the warehouse in order to be consumed in this kingdom, are to pay up the remainder of the duties which would have been due on such goods regularly imported as merchandize; and in all other respects to be liable to the same restrictions and regulations to which they would have been subject, if this Act had never been made	30 Geo. II.	18	5
9 This duty on Prize wines to be paid into the Exchequer, as part of the duty granted by 18 Geo. II.	30 Geo. II.	18	1
10 This duty not to extend to wines damaged or corrupt, and given up by the captors to be distilled, &c. as directed by 12 Geo. I.	30 Geo. II.	18	6

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11—To be intituled to the customary and legal dis- counts and abatements, and allowances for da- mage	30 Geo. II.	18	1
SILK—Any person may import from any place, in 27 any ship, ORGANZINED THROWN SILK, of the production of <i>Italy</i> , till the 1st of December 1757	30 Geo. II.	17	1
28—But not to extend to <i>Italian</i> thrown filk, that shall be coarser than <i>third Bologna</i> , or to any sorts called <i>Tram</i> ; nor to any other of the growth of <i>Turkey</i> , <i>Persia</i> , <i>East-India</i> , or <i>China</i> , on forfeiture thereof	30 Geo. II.	17	2
29—All Thrown filk allowed to be imported by this Act, wheresoever landed, is to be brought to the Customhouse in <i>London</i> , to the intent, that no other sorts shall be im- ported, but such as are hereby allowed, under penalty of forfeiture thereof	30 Geo. II.	17	3
30—The penalties by this Act to be one moiety to his majesty, and the other to the prose- cutor	30 Geo. II.	17	2, 3

F I N I S.

E R R A T A.

Page 22, line 13 from bottom, *after* Tape and Incle, *add* Flax. p. 25, l. 11.
for 16, *read* 17. p. 45, l. 19, the words, *except Brandy and other Spirits*, should
be in parenthesis. p. 58, l. 16, *after* Starch, *add*, and Hair-powder. p. 62,
l. 20, *after* Starch, *add*, and Hair-powder. p. 92, l. 14, *after* appropriation,
add, and raising the subsidy 1747. p. 131, Stick-lack for dyers use, *dele* the
brace. p. 167, Pepper, *for* 0 2 4 $\frac{1}{2}$ 0 | 0 2 5 | L c 18, *read* 0 2 3 $\frac{1}{2}$ 0 |
0 2 4 $\frac{1}{2}$ 0 | L d 18. p. 196, Mum, *for* D a, *read* I. p. 203, the long brace
in the right-hand margin should include Elephant ordinary, the ream.
p. 207, Perry, *for* { of France — 1 2 7 $\frac{1}{2}$ 0 | 1 2 7 $\frac{1}{2}$ 0 | 0 17 7 $\frac{1}{2}$ 0 | Fq 36,
not of France 0 13 10 $\frac{1}{2}$ 0 | 0 13 10 $\frac{1}{2}$ 0 | 0 13 10 $\frac{1}{2}$ 0 | Fr 73,
of France — 0 12 7 $\frac{1}{2}$ 0 | 0 12 7 $\frac{1}{2}$ 0 | 0 7 7 $\frac{1}{2}$ 0 | Rp 36,
read { not of France 0 3 10 $\frac{1}{2}$ 0 | 0 3 10 $\frac{1}{2}$ 0 | 0 3 10 $\frac{1}{2}$ 0 | Fr 73,
and the ton 0 10 0 | 0 10 0 | 0 10 0 | Ib.
p. 218, Scale-boards, *to* Q a, *add* 73. p. 258, last line, *to* B, *add* 49.
p. 267, last line, *vice* for the other duties, &c. *read*, for the particular ex-
planation of this and the other duties, &c. p. 284, line 4 and 7, *dele* built.
p. 347, l. 15 from the bottom, *after* charges, *add*, of keeping the goods in ware-
houses to the time of sale. p. 352, in the example of Cowries, *for* C 73,
read C 28. p. 353, l. 5 from the bottom, *for* thereon, *read* thereout. p. 443,
Arrack 10, *for* cap. 1, *read* 21. p. 479, East-India, *to* the articles 8, 9, 10, 11,
add 20 Geo. II. cap. 47. § 3.

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23—Nor to extend to any commodities cleared out of any Customhouse in the plantations before 25 March 1757 —————	30 Geo. II.	9	8
24—Certificates of landing the goods must be returned to the officer who took the security, under the hands and seals of the collector, comptroller, or chief officer of the Customs; or if no such, of the naval or other principal officer of the place where the goods are landed, viz. from <i>America</i> and the <i>Isle of Man</i> , within 18 months; from <i>Gibraltar</i> , within 12 months; from <i>Jersey</i> or <i>Guernsey</i> , within six months; from <i>Great-Britain</i> to <i>Ireland</i> , or from <i>Ireland</i> to <i>Great-Britain</i> , within six months; from <i>Great-Britain</i> or <i>Ireland</i> to the plantations, within 18 months; from one colony to another, or from any place in one colony to any other place in the same colony, within 12 months after the dates of the respective bonds —————	30 Geo. II.	1	5, 12
	30 Geo. II.	9	4 9 10 13
25—Officer granting a false certificate, forfeits 200l. and to lose his employment, and be incapable of any office in the Customs.—Counterfeiting or erasing such certificates, or knowingly publishing thereof, to forfeit 200l. and the certificate to be void —————	30 Geo. II.	1	5
	30 Geo. II.	9	4
26—Officers in the plantations suspecting the certificate returned to them to be false, are not to vacate the bond till they have had information thereof from the person who appears to have signed it —————	30 Geo. II.	9	5
27—But if the bonds in any case are not prosecuted within three years, they are to be void —————	30 Geo. II.	1	5
	30 Geo. II.	9	7
28—Officers of the Customs, or persons authorized by the commissioners of the Treasury, may seize any goods attempted to be exported contrary to the true intent of these Acts, together with the vessels in which they shall be found —————	30 Geo. II.	1	2
	30 Geo. II.	9	2
29—Penalties and forfeitures for offences committed in			
<i>England</i> —to be recovered in any court of record at <i>Westminster</i> , or before justices of assize, or at the great session in <i>Wales</i> , or at any general quarter-session for the county or place where the offence is committed —————			
<i>Scotland</i> —in the court of Sessions or Exchequer	30 Geo. II.	1	1
<i>Ireland</i> —in the courts of record in <i>Dublin</i> , or at the general quarter-sessions —————	30 Geo. II.	9	4
<i>America</i> , or <i>British</i> dominions } in the high court of Admiralty, or other chief court of			
in <i>Europe</i> ————— } civil or criminal jurisdiction			
One moiety to the king, and the other to the prosecutor —————			

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30—His majesty, by proclamation in the Gazette, or by order of council, may permit the exportation, either from <i>Great-Britain, Ireland</i> , or the plantations, to any place, without being subject to the above regulations ———	30 Geo. II.	1	11
	30 Geo. II.	9	9
CORN or FLOUR, any time before the 15th of November 1757, may be imported into <i>Great-Britain</i> , in ships belonging to <i>Great-Britain</i> , or to any state in amity with his majesty, DUTY FREE —			
31			
CORN, GRAIN, MEAL, BREAD, BISCUIT, or FLOUR, taken from the enemy, and brought into this kingdom before the 15th of November 1757, may be landed DUTY FREE ———	30 Geo. II.	7	1, 2
32	30 Geo. II.	9	14
33—Provided due entries be made thereof, otherwise to be subject to duties as before ———	30 Geo. II.	14	1
34—Such Corn or Flour, and such Corn, Grain, Meal, Bread, Biscuit or Flour, may be carried coastwise, under such regulations as for Corn of the growth of this kingdom ———			
GOODS INWARDS—Persons guilty of illegal running, concealing, or carrying Wool or other goods unaccustomed, &c. or who have been armed with fire-arms, or other weapons, in order to assist such offenders, or who have been guilty of rescuing goods after seizure, or of any act whereby they may be deemed runners of goods within the intent and meaning of any law now in force, or who have been guilty of beating, or hindering any officer of Customs or Excise in the execution of their duty, or assisting therein, before the first of May 1757, are hereby acquitted of every such offence, concerning which no suit, &c. has been commenced, nor composition made before that time; provided that such person, before he be apprehended or prosecuted, and before the first of December 1757, shall enter himself as a common sailor, and actually, and <i>bonâ fide</i> , do duty as such in his majesty's fleet for three years, unless he shall be sooner duly discharged ———	30 Geo. II.	29	1
87			
88—Any person so entering himself shall, before the 1st of December 1757, register his name, employment, and place of abroad, with the clerk of the peace of the county or division where he resides, and sign such register, signifying that he claims the benefit of this Act, and mentioning the name of the commission officer with whom he entered himself ———			
89—The clerk of the peace to transmit from time to time, to the commissioners of the			

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A C T S.

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	Customs and Excise, an account of all persons so registered			
90	Persons so entering themselves, and claiming the benefit of this Act, who shall afterwards be guilty of the like offences, or who shall desert from the service, or procure an undue discharge therefrom within the said three years, shall be subject to such penalties, as if this Act had never been made	30 Geo. II.	29	2
91	Officers of the navy collusively suffering any person to avoid actual service, to forfeit 500 l. and the persons to lose the benefit of this Act	30 Geo. II.	29	3
92	Persons so entering themselves are disabled from bringing, or maintaining any action against the officers of Customs or Excise, or any persons who have been assisting to such officers, for offences intended to be discharged by this Act	30 Geo. II.	29	4
93	Persons having so entered themselves, shall not, during the term of three years, be liable to be apprehended or prosecuted, on account of any offences intended to be released by this Act, unless they desert the service	30 Geo. II.	29	5
12	IRON—All the regulations of an Act of the 23d of Geo. II. cap. 29. as far as they relate to the importation of Bar-iron, made in any of his majesty's colonies in <i>America</i> , into the port of <i>London</i> FREE OF DUTY, are extended to such Iron imported into any port of <i>Great-Britain</i>			
13	But the clause in the said Act not permitting Bar-iron to be carried coastwise, unless mention be made in the certificate granted for that purpose, of the day when, and the name of the person by whom the duties were paid	30 Geo. II.	16	{ 1 2 3 4
14	And the clause prohibiting carrying by land Bar-iron imported into <i>London</i> beyond ten miles from any part of the said port; and so much of the said Act as relates to the stamping of Bar-iron in the port of <i>London</i> , imported from any of his majesty's colonies in <i>America</i>			
	See { Branch 9, Article 23. Iron in the Rates, pag. 177, and 178. Iron in the Index, Article 7, 9, 10, 11.			

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CHAPTER II.

The Rates of merchandize inwards, by 12 Car. II. cap. 4. and 11 Geo. I. cap. 7. or any subsequent Acts, with the amounts of the net duties and drawbacks on each article or species, from page 79 to 266.

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21	Additional duty on Candles	52
22	Duty on Coals imported, and on Coals, Culm, and Cinders brought coastwise	52
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PRIZE goods of the product of *France*, or any dominions belonging to the crown of *France*, brought hither by any of his majesty's ships of war or privateers (during the present war) may be secured in warehouses under the King's locks, at the expence of the captors, subject to the following regulations and duties:

Wines and Vinegar, the ton, to pay 3*l.* 0*s.* 0*d.*

All other goods (except *military* or *ship stores*, which are exempted from any duty) taken by any of his majesty's ships of war, to pay the half subsidy, and the subsidy 1747; or if taken by a private ship of war, to pay the half subsidy, and no more; which duties are to be paid for such goods as have been, or shall be taken since the declaration of war, on admission into the warehouses, and not to be drawn back on exportation

6—But the said half subsidy, and subsidy 1747, is to be payable, *ad valorem*, upon the oath of the captor or agent (subject to the penalties, &c. of 11 Geo. I.) for the following goods:

Woollen and Silk manufactures,

Hats,

Handkerchiefs,

Checks,

Knives, and

Nails

7—May be exported directly out of such warehouse, without payment of any further duty of Customs or Excise (but if taken before the declaration of war, without payment of any duty whatsoever) by any persons, the exporters giving security for exporting the same, or double the value of the goods, and that they shall not be relanded in any part of *Great-Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark*, or *Man*

8—Taken out of the warehouse in order to be consumed in this kingdom, are to pay up the remainder of the duties which would have been due on such goods regularly imported as merchandize; and in all other respects to be liable to the same restrictions and regulations to which they would have been subject, if this Act had never been made

9—This duty on Prize wines to be paid into the Exchequer, as part of the duty granted by 18 Geo. II.

10—This duty not to extend to wines damaged or corrupt, and given up by the captors to be distilled, &c. as directed by 12 Geo. I.

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Reign.

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30 Geo. II. 18 1, 3

30 Geo. II. 18 2

30 Geo. II. 18 4

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		Year and Reign.	Chap	Sect.
11	To be intitled to the customary and legal discounts and abatements, and allowances for damage	30 Geo. II.	18	1
27	SILK—Any person may import from any place, in any ship, ORGANZINED THROWN SILK, of the production of <i>Italy</i> , till the 1st of December 1757	30 Geo. II.	17	1
28	But not to extend to <i>Italian</i> thrown filk, that shall be coarser than <i>third Bologna</i> , or to any sorts called <i>Tram</i> ; nor to any other of the growth of <i>Turkey</i> , <i>Persia</i> , <i>East-India</i> , or <i>China</i> , on forfeiture thereof	30 Geo. II.	17	2
29	All Thrown filk allowed to be imported by this Act, wheresoever landed, is to be brought to the Customhouse in <i>London</i> , to the intent, that no other sorts shall be imported, but such as are hereby allowed, under penalty of forfeiture thereof	30 Geo. II.	17	3
30	The penalties by this Act to be one moiety to his majesty, and the other to the prosecutor	30 Geo. II.	17	2, 3

F I N I S.

E R R A T A.

Page 22, line 13 from bottom, *after* Tape and Incle, *add* Flax. p. 25, l. 11. *for* 16, *read* 17. p. 45, l. 19, the words, *except Brandy and other Spirits*, should be in parenthesis. p. 58, l. 16, *after* Starch, *add*, and Hair-powder. p. 62, l. 20, *after* Starch, *add*, and Hair-powder. p. 92, l. 14, *after* appropriation, *add*, and raising the subsidy 1747. p. 131, Stick-lack for dyers use, *dele* the brace. p. 167, Pepper, *for* $0\ 2\ 4\frac{1}{2}\ 0$ | $0\ 2\ 5$ | L c 18, *read* $0\ 2\ 3\frac{1}{2}\ 0$ | $0\ 2\ 4\frac{1}{2}\ 0$ | L d 18. p. 196, Mum, *for* D a, *read* I. p. 203, the long brace in the right-hand margin should include Elephant ordinary, the ream. p. 207, Perry, *for* { of France — 1 2 $7\frac{1}{2}\ 0$ | 1 2 $7\frac{1}{2}\ 0$ | 0 17 $7\frac{1}{2}\ 0$ | Fq 36,
not of France 0 13 $10\frac{1}{2}\ 0$ | 0 13 $10\frac{1}{2}\ 0$ | 0 13 $10\frac{1}{2}\ 0$ | Fr 73,
of France — 0 12 $7\frac{1}{2}\ 0$ | 0 12 $7\frac{1}{2}\ 0$ | 0 7 $7\frac{1}{2}\ 0$ | Fp 36,
read { not of France 0 3 $10\frac{1}{2}\ 0$ | 0 3 $10\frac{1}{2}\ 0$ | 0 3 $10\frac{1}{2}\ 0$ | Fr 73,
and the ton 0 10 0 | 0 10 0 | 0 10 0 | Ib.
p. 218, Scale-boards, *to* Q a, *add* 73. p. 258, last line, *to* B, *add* 49. p. 267, last line, *vice* for the other duties, &c. *read*, for the particular explanation of this and the other duties, &c. p. 284, line 4 and 7, *dele* built. p. 347, l. 15 from the bottom, *after* charges, *add*, of keeping the goods in warehouses to the time of sale. p. 352, in the example of Cowries, *for* C 73, *read* C 28. p. 353, l. 5 from the bottom, *for* thereon, *read* thereout. p. 443, Arrack 10, *for* cap. 1, *read* 21. p. 479, East-India, *to* the articles 8, 9, 10, 11, *add* 20 Geo. II. cap. 47. § 3.

Saxby, Henry

The British customs containing an historical and practical account of each branch of that revenue; the rates of merchandize as settled by the 12th of Car. II, cap.4 and II Geo. I. cap. 7, with the net duties

London 1757

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